

**WMSWCD Board of Directors Meeting
February 15, 2022
Appointment of Budget Officer and Acceptance of Budget Calendar**

Requested Board Actions:

1. Motion to appoint Michele Levis, Controller, as Budget Officer for the fiscal year 2022-2023 (FY23) Budget.

Appointment of the Budget Officer is required by Oregon's Local Budget Law, Oregon Revised Statutes (ORS) 294.331, which states: "The governing body of each municipal corporation shall, unless otherwise provided by county or city charter, designate one person to serve as budget officer. The budget officer, or the person or department designated by charter and acting as budget officer, shall prepare or supervise the preparation of the budget document. The budget officer shall act under the direction of the executive officer of the municipal corporation, or where no executive officer exists, under the direction of the governing body."

2. Motion to accept the Budget Calendar for FY23.

The attached budget calendar is in compliance with [Oregon's Local Budget Law found in Oregon Revised Statutes \(ORS\) 294.305 to 294.565](#). The law sets out several specific steps that must be followed during the budgeting process. The proposed budget calendar allows for enough time to complete the process and have the budget adopted before June 30 of the current fiscal year. Without a budget for the new fiscal period in place, the District's authority to spend money or incur obligations expires on June 30. The District's ability to impose a property tax is also contingent on following the budgeting process.

**West Multnomah Soil & Water Conservation District
Budget Calendar FY2022-23**

Item	Notes	Dates
Confirm budget committee members and solicit new public members if necessary	The budget committee is composed of the elected governing board and an equal number of electors appointed by the governing body.	December and January
Post notice of Budget Committee openings on website and other media	There is not a specific requirement to publish/post, but it is helpful for recruiting public members.	January
Prepare Budget Calendar	Calendar posted on website and sent to the Tax Supervising & Conservation Commission (TSCC).	1/11/2022
Appoint Budget Officer by resolution at Board Meeting	Required by Oregon Revised Statutes (ORS) 294.331. Controller to serve as Budget Officer.	2/15/2022
Appoint new public members of Budget Committee at Board Meeting (ORS 294.414)	Budget Committee consists of all Board members plus an equal number (7) of public members.	2/15/2022 or 3/15/2022
Publish Notice of Budget Committee Meeting (ORS 294.401)	Per Local Budget Law, the first notice is published in a newspaper (5-30 days prior to meeting date); if second notice is posted on District website, the newspaper notice must give the website address where the notice will be posted.	3/22/2022
Publish 2 nd Notice of Budget Committee Meeting	At least 10 days prior to the meeting. The second notice may be published on our website. There is not a requirement that it be published in a newspaper a second time.	3/22/2022
Prepare Proposed Budget and Budget Message	Prepared by Budget Officer. Post on Website and send link to Budget Committee Members.	4/19/2022
Budget Committee Meeting 1	Public Comments taken at this time.	4/19/2022
Budget Committee Meeting 2	Second meeting, if necessary, to approve budget.	4/26/2022
File Approved Budget with TSCC	At least 30 days before Budget Hearing and no later than May 15th; TSCC reviews and prepares Certification Letter.	5/15/2022
Publish Notice of Budget Hearing (ORS 294.448)	To be published in widely distributed newspaper 5 to 30 days before hearing.	5/25/2022
Budget Hearing (ORS 294.453)	For acceptance of Public Comment on the Budget.	6/21/2022
Enact Resolutions (ORS 294.456)	Adopt budget, make appropriations, impose & categorize tax by June 30. These may be adopted the same day as the Budget Hearing, but it's possible to delay adoption if necessary in order to consider any public testimony given at the Hearing and make appropriate adjustments.	6/21/2022
File Adopted Budget with TSCC	Due within 15 days of adoption. Include response, if applicable, to Certification Letter.	7/5/2022
Submit resolutions and tax certification documents to County Assessor's Office (ORS 294.458)	Copies must be sent to Multnomah, Columbia and Washington Counties by July 15.	7/15/2022
File copies of budget with County Clerk	Copies must be sent to TSCC (in lieu of Multnomah County), Columbia and Washington Counties by September 30.	9/30/2022