

SERVICES and OPERATIONS

Section 2 Budget

A. Fiscal Year

The fiscal year for ESU #13 will be from September 1 through August 31.

Legal Reference:	Nebraska Statute: 13-503
Date of Adoption: Updated:	December 17, 2019

B. Budget Preparation

1. Budget Statement. The administrator shall annually prepare, in consultation with appropriate Board officers and committees, a proposed budget statement on forms prescribed and furnished by the auditor and present it to the Board. The proposed budget statement shall be made available to the public prior to publication of the notice of the public hearing on the proposed budget statement.
2. Budget Contents. The budget for the operation and maintenance of ESU #13 for the ensuing year shall itemize the contemplated expenditures and the expected revenue from taxation received by ESU #13 from available federal, state, and county sources, from contractual revenue from school districts, and from all other agencies and sources. Upon approval by the governing body, the budget shall be filed with the auditor.
3. Public Hearing. The Board shall each year conduct a public hearing on its proposed budget statement in accordance with law. A summary of the prepared yearly budget of ESU #13 shall be published one time in a legal newspaper published in or of general circulation in each county in the ESU #13 district at least five days before the meeting at which the budget is considered for adoption by the Board. Such publication shall also specify the date, time, and place of the public hearing at which the budget will be considered and any tax levy made.
4. Filing Budget. Upon approval by the Board, the budget shall be filed with the auditor.

Legal Reference:	Nebraska Statutes: 13-503; 13-506; 79-1226; 79-1227
Date of Adoption: Updated:	December 17, 2019