



## PUBLIC MEETING: Port Budget Committee Orientation

DATE: Wednesday, **March 19, 2025, 6:00 PM**

LOCATION: Cascade Locks City Hall 140 Wa Na Pa St, Cascade Locks, OR 97014

<https://us02web.zoom.us/j/85806615790>

### AGENDA

- 1) Commission meeting called to order
  - a. Pledge of Allegiance
  - b. Roll Call
  - c. Modifications, Additions and Changes to the Agenda
  - d. Declarations of Potential Conflicts of Interest
- 2) Election of Budget Committee Officers
  - a. Chairperson
  - b. Vice-Chairperson
- 3) Special Presentations and Reports by Outside Resources, Staff, and Government Officials
  - a. Budget Training
- 4) Adjournment

### IMPORTANT DATES

**Tuesday, April 22, 2025**

Port Budget Meeting

**Tuesday, April 29, 2025**

Port Budget Meeting

**Tuesday, May 13, 2025**

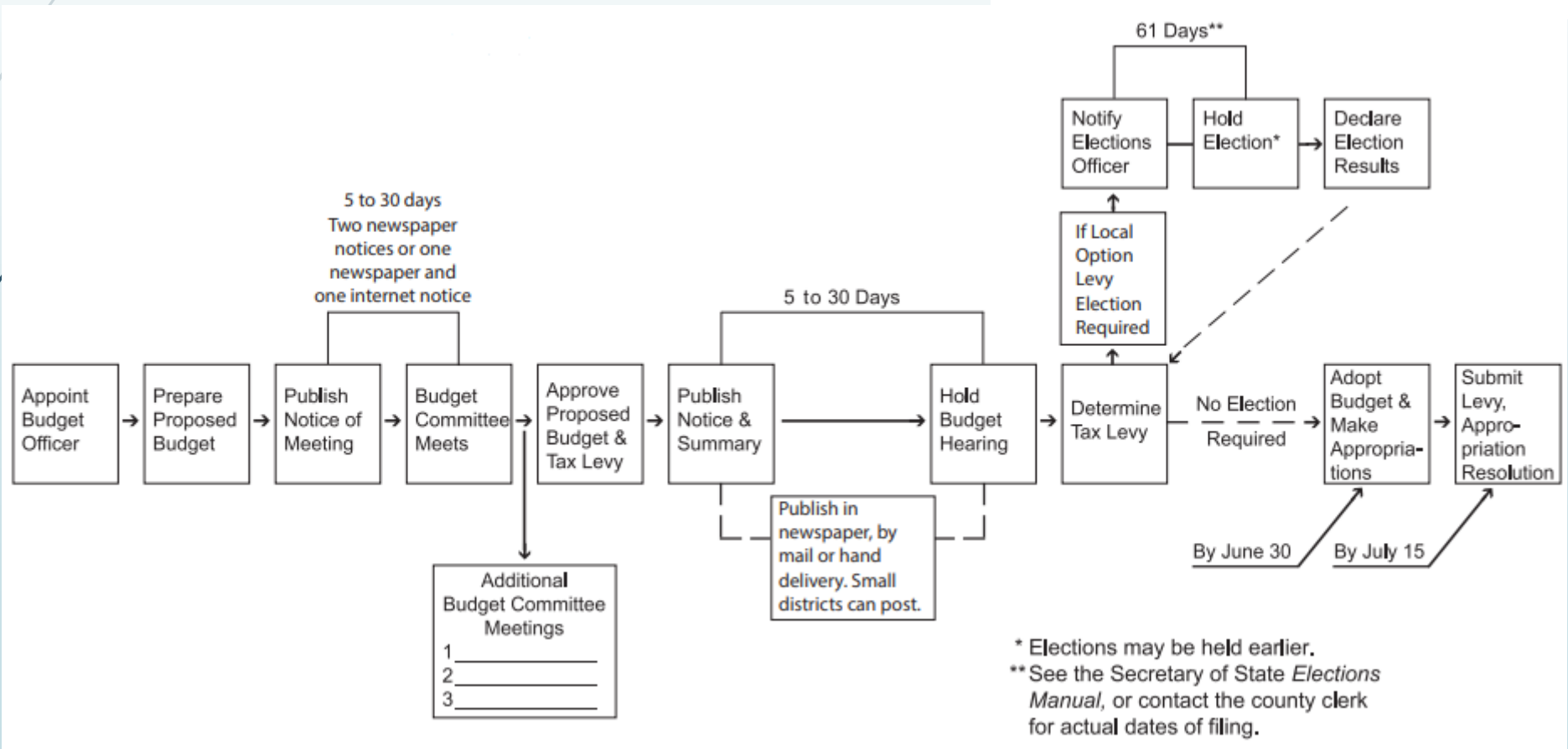
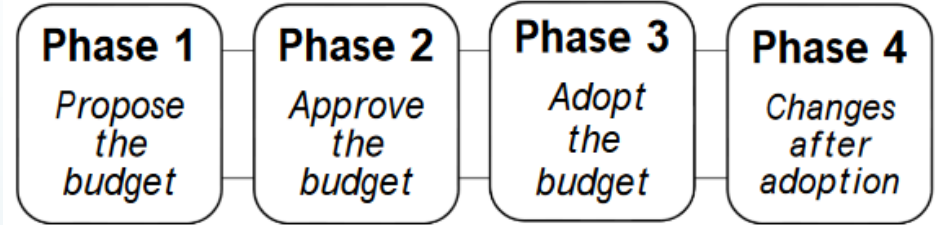
Port Budget Meeting



# Budget Orientation

Port of Cascade Locks 2025 – Adapted from State Training

# The Budget Process



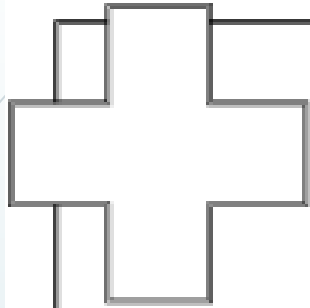


# What is a budget?

- ✓ A financial plan
- ✓ For one fiscal year (July 1 – June 30), or biennial budget period (July 1, 2018 – June 30, 2020)
- ✓ Based on estimates of revenues & expenditures and other requirements

**The budget is the basis for appropriations, which create the authority to spend public money.**

# Resources vs. Requirements



**Resources** -  
Cash on hand  
and anticipated  
receipts

**Requirements** -  
Expenditures  
going out, other  
budget  
transactions, or  
money being  
held for future  
use

A dark grey arrow points to the right from the left edge of the slide. Below it, several thin, light blue lines curve downwards and to the right, creating a decorative graphic element.

# Estimating

- ✓ Estimate resources & requirements in line item detail.
- ✓ All resources & requirements must be budgeted.
- ✓ Resources & requirements must balance.
- ✓ Estimates of resources & requirements must be made in “*good faith*.”



# Budget Committee Meeting

- ✓ All meetings are subject to Public Meetings Law
- ✓ Presiding officer must be elected at first meeting
- ✓ Quorum is required to conduct business
- ✓ Majority of committee is required to take action
- ✓ Committee may request and receive additional information from district officials

# Quorum

## Governing Body



If your full budget committee is 10 people, quorum = 6



Vacancies on the governing body side still count toward the quorum. Quorum = 6

## Electors



Vacancies on the electors side are not counted. Quorum = 4





# What does the budget committee do?

1. **Receives the budget document**
2. **Hears the budget message**
3. **Hears & considers public comment**
4. **Discusses and revises the budget as needed**
5. **Approves the budget**
6. **Approves the property taxes**



# 1. Receives the Budget

- ✓ Budget is a public document when released to committee
- ✓ Available to the public at the same time as the committee
- ✓ Public has right to inspect
- ✓ Must provide means for public to copy (can also charge for copies)



# The Budget Message

- ✓ Prepared by or under direction of executive officer
- ✓ Explains budget document
- ✓ Describes financial policies
- ✓ Explains any changes since last year
- ✓ Must be in writing
- ✓ Anyone can deliver it

ORS 294.403



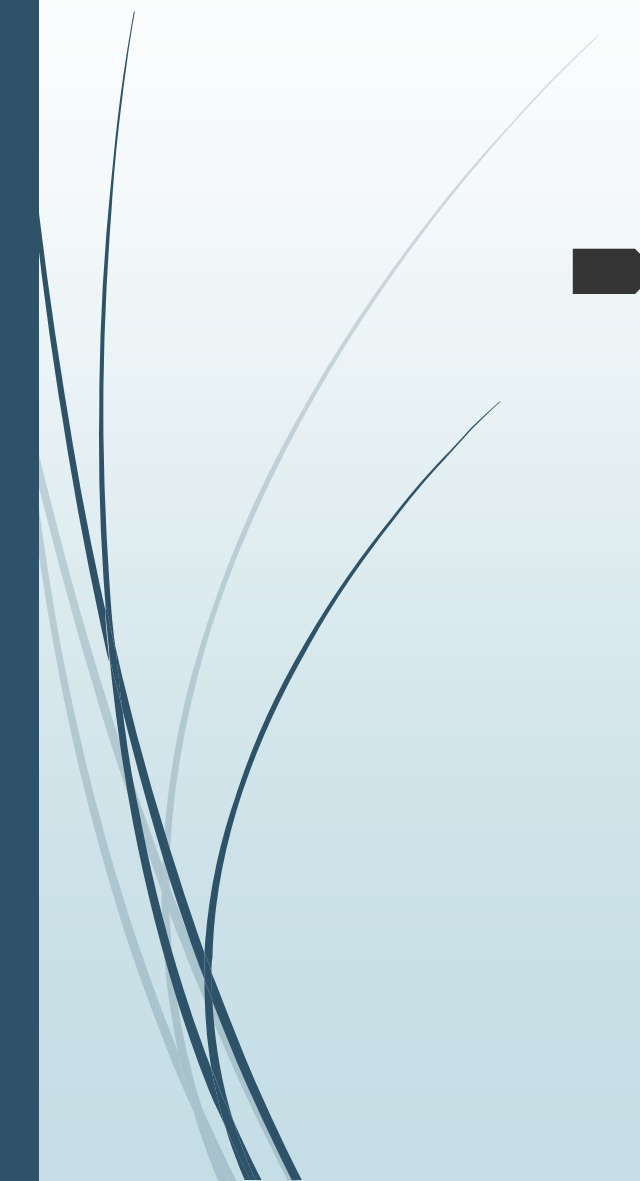
# Hear Public Comment

- ✓ On the date and time in the published notice
- ✓ Any person may ask questions about and comment on the budget *ORS 294.426(4)(c)*
- ✓ Can establish time limits and other policies for public comment period
- ✓ Add additional meetings  
if desired



## Next Meeting

➡ **April 22, 2025 6pm**



# Discuss and Revise the Budget

- ✓ Discuss and (if a majority feels necessary) revise the proposed budget.
- ✓ May reduce or increase the estimate of resources and requirements.
- ✓ May approve budget at first meeting or it may take several meetings.

May provide same notice as a regular meeting of governing body for additional meetings following the meeting at which budget message is read and public comment is heard

ORS 294.428(2)



# Approve the Budget

## Sample Motion to Approve Budget:

*“I move that the budget committee of Sample City approve the budget for the 2020-21 fiscal year in the amount of \$13,910,076.”*

*(motion and vote recorded in the minutes)*

# Approve Each Tax Levy

## Sample Motion to Approve Taxes:

*"I move that the budget committee of Sample City approve property taxes for the 2020-21 fiscal year at the rate of \$4.4143 per \$1,000 of assessed value for the permanent rate tax levy, in the amount of \$0.1213 for the local option tax levy, and in the amount of \$496,315 for the general obligation bond levy."*

*(motion and vote recorded in the minutes)*

**The Budget Committee is now finished!!!**