

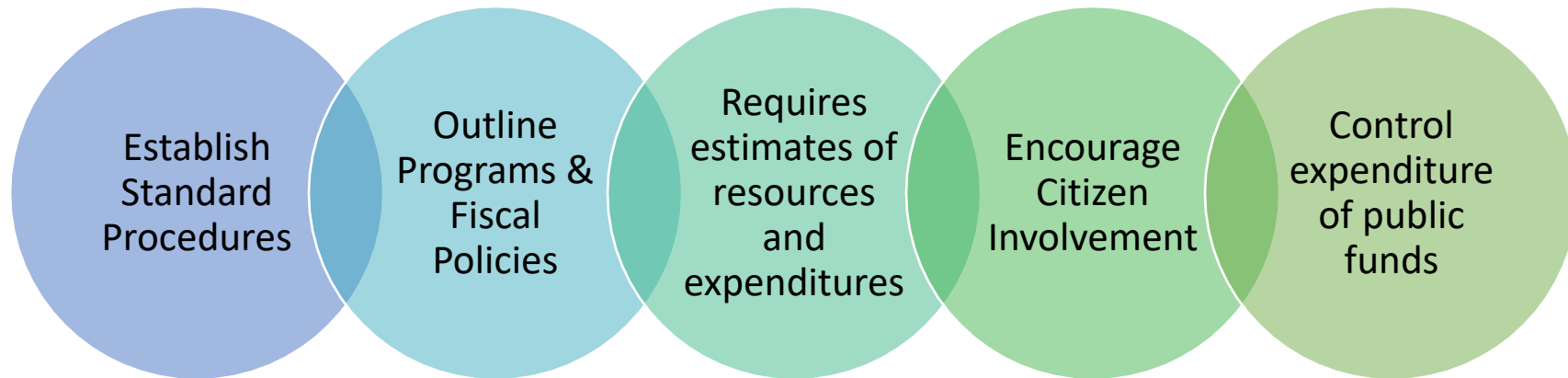


# Neah-Kah-Nie School District 56

Roles & Responsibilities



# Purpose of Local Budget Law



# Who's on the Budget Committee

The Governing Body + an Equal Number of Appointed Electors  
NKN: 7 Directors + 7 Budget Committee Members = 14 total

## Appointed Members

- “Electors” are registered voters in the district
- Cannot be officers, agents or employees
- Appointed for staggered three-year terms
- All members have the same authority
- If you can't fill all appointed positions, committee can be fewer
- School Districts are required by 2021 SB 732 to have at least one member of the equity advisory committee on the budget committee.

# Quorum

## Budget Committee of 10



Full Budget committee

Quorum = 6



8 Filled – 2 Vacancies

Quorum = 5



7 Filled – 3 Vacancies

Quorum = 4

# Majority

5 Governing Body



5 Electors



Majority = 6



Vacancies on the governing body are not removed from total.

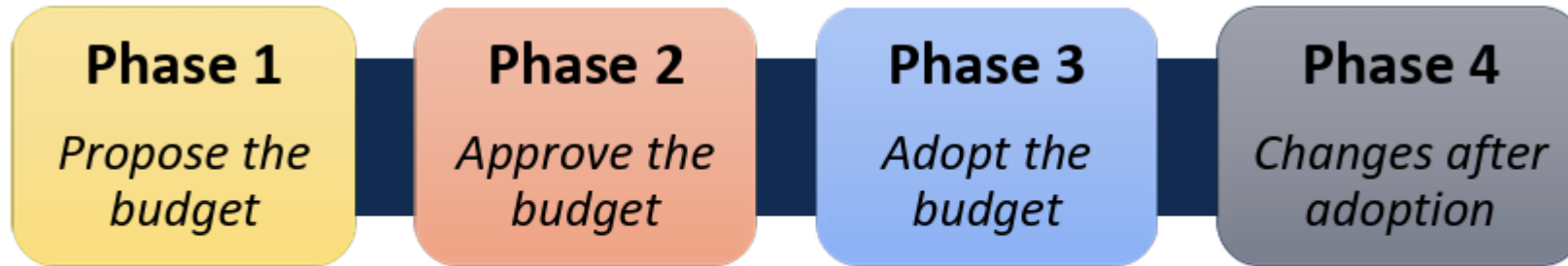
Majority = 6



Elector vacancies are removed from total.

Majority = 4

# The Budget Process



# Budget Committee's Meeting Process

- 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

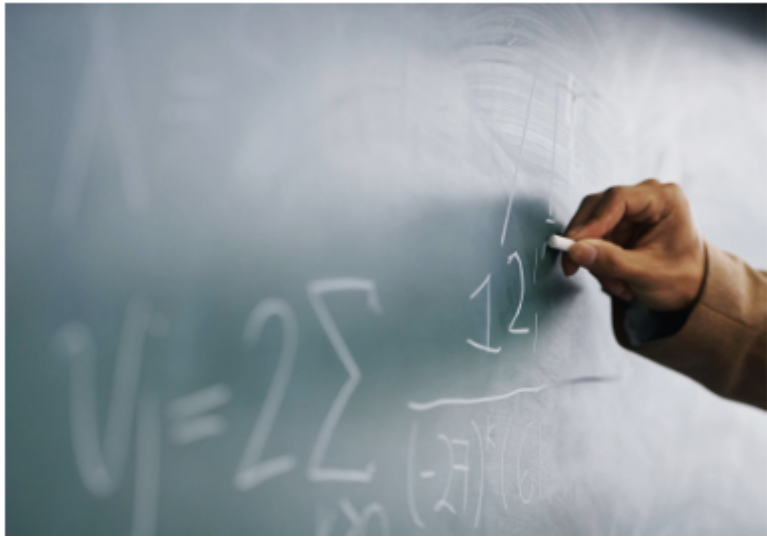


# What the Budget Committee Does

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







## 1: Receives the Budget Document

- Budget is a public document when released to the 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)

## 2: 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





### 3: 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

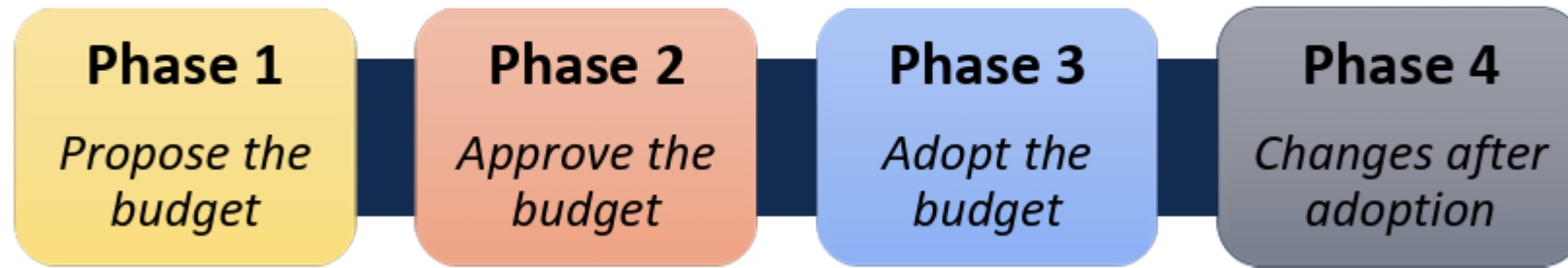
## 4: Discuss and Revise the Budget

- 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*



# The Budget Process





## 5: Approve the Budget

### Sample Motion to Approve Budget:

“I move that the budget committee of the City of Sunny Shores approve the budget for the 2025-26 fiscal year in the amount of \$13,910,076.”

*(motion and vote recorded in the minutes)*



## 6: Approve Each Tax Levy

### Sample Motion to Approve Taxes:

*"I move that the budget committee of the City of Sunny Shores approve property taxes for the 2025-26 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!!!

