

BUDGET COMMITTEE MEETING #1

HYBRID MEETING: IN-PERSON ~ VIRTUAL MEETING VIA ZOOM

Monday, January 27, 2025, 4:00 p.m. ~ Corbett Fire Hall 36930 E Hist. Col. Riv. Hwy

BUDGET COMMITTEE MEMBERS PRESENT IN PERSON: Michael Arion, Lauri Aunan, Matt Bruton, Allen Cress, Kelly Piper, Nina Sackett Kronberg, Jonathan Scott

BUDGET COMMITTEE MEMBERS PRESENT VIA ZOOM: Sara Grigsby, Angie Kimpo, Dan Graff

BUDGET COMMITTEE MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: District Manager Ana Linden, District Clerk Heather McGivney, District Clerk Kelsey Zavoral

AGENDA

- 1. Call to Order** – Board President Kelly Piper called the meeting to order at 4:00pm.
- 2. Roll Call** – All committee members were present. Angie Kimpo and Dan Graff joined via Zoom after the meeting started.
- 3. Approval of the Agenda** – Kelly Piper seconded by Sara Grigsby. (*motion passed 8 yes votes: M. Arion, L. Aunan, M. Bruton, A. Cress, S. Grigsby, K. Piper, N. Sackett Kronberg, J. Scott; 0 no votes*)
- 4. Election of the Fiscal Year 2025-2026 Budget Committee Chairperson** – Kelly Piper asked for nominations for a Budget Committee Chairperson. Allen Cress nominated Jonathan Scott, seconded by Angie Kimpo. (*motion passed 8 yes votes: M. Arion, L. Aunan, M. Bruton, A. Cress, S. Grigsby, K. Piper, N. Sackett Kronberg, J. Scott; 0 no votes*) Budget Committee Chairperson Jonathan Scott took control of the meeting.
- 5. Review of the Budget Message** – Committee member Kelly Piper read the Budget Message, written by Budget Officer/District Manager Ana Linden
 - CWD’s mission is to provide reliable, safe, and high-quality water to customers at an equitable price while ensuring fiscal accountability. The District needs bold investment in capital improvements to secure its future and customer safety. The message also highlighted the importance of CWD’s staff and volunteers, and the need for transparency and public input in the budget planning process. Ana emphasized the importance of community feedback and the need for an earlier and expanded budget process to address the challenges faced by the District.
- 6. Review of Past Years’ Financial Information – Actual Money Spent vs. Budget**
 - Ana emphasized the importance of understanding the big picture before delving into detail. She explained that we have one general fund. Unlike larger cities with multiple funds, our general fund can be used for all of our revenue and expenses. One fund gives us the flexibility of transfer money between accounts without a lengthy process.
 - Ana told the committee about our fiscal year and the internal controls we use to prevent accounting mistakes and detect any potential fraud. The District traditionally used a long list of accounts for budgeting, but has now reorganized, focusing on dividing those accounts into “buckets.”
 - Ana explained the importance of knowing the previous years’ revenue and expenditures and how they are used in budgeting. The amounts listed in the last three years are the exact amounts for their category, based on our yearly audits. The District has a monthly Treasurer’s report at the Regular Board meetings that tracks the budget to actual spending in the current fiscal year.

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- Heather McGivney explained the different parts of the budget working document: the past years' information includes the beginning bank balance that started the year, the actual numbers from revenue and expenses, and the unappropriated ending fund balance, which represents the money in the bank at the end of each year. Next is the budget that was adopted for the current fiscal year. Finally, there is the part of the document that represents the budget for the next fiscal year, which has spaces for a proposed budget from the Budget Officer, Ana Linden; there is also space for the approved budget that the committee will deliberate on and vote to approve; and space for the adopted budget which is voted on by the Board. She also shared the Explanation of Revenue and Expenditures, which breaks down the budget in more detail, and shows what goes into each revenue and expense bucket.
- Along with assigning amounts to each bucket, the committee needs to decide on an operating Contingency and the Unappropriated Ending Fund Balance. The funds in the Contingency can be re-appropriated to different expenses, but the Unappropriated Ending Fund Balance is untouchable as it is meant to be money to have on hand to start the next fiscal year.
- Ana discussed the importance of transparency and community involvement in budget planning. She said that there may be a need to increase rates to meet the budget and maintain a cash reserve. Sara Grigsby added that the District has a grant that will help to lay out a 20-year plan to prioritize large projects. For instance, the Board has expressed interest in pursuing an Aquifer Storage and Recovery (ASR) well as a secondary source of water.
- The committee will discuss the proposed budget and vote to approve it in April. It will then be submitted to Multnomah County for review. The budget will be adopted in June, with the Board possibly making changes from the approved budget based on unforeseen revenue or expenses.
- The next meeting is scheduled for February 10th at 4:00pm, and will be a virtual-only meeting.

Questions from the Budget Committee

- What are the total revenues in the winter? This is the rate of revenue that we can count on all year round as summer usage is more variable.
- How much of the grant revenue is Federal and how much is State?
- Can the staff provide an explanation for any significant increases or decreases from last year compared to the proposed budget?
- Does the proposed budget contain numbers for the full project amount, assuming we receive the grants?

Public Comments – None

ADJOURNMENT OF MEETING – Michael Arion made a motion to adjourn the meeting at 5:00pm. Nina Sacket seconded. (*motion passed 10 yes votes: M. Arion, L. Aunan, M. Bruton, A. Cress, D. Graff, S. Grigsby, A. Kimpo, K. Piper, N. Sackett Kronberg, J. Scott; 0 no votes*) The meeting was adjourned at 5:00pm.

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