

MINUTES
THE DALLES IRRIGATION DISTRICT
SPECIAL BUDGET COMMITTEE MEETING
Thursday, March 12th, 2026

Board Members Present: Dave Meyer, Mike Omeg, Liz Polehn

Budget Committee Members: Ian Chandler, Ben Synon, Megan Thompson

Others Present: Weslee Cyphers, Sara Mann

Summary:

Spring Meeting Goals

- Understand changes to chart of account and new "Working Balance"
Weslee presented a report for the chart of accounts reflecting the changes between what they were as of 06/30/25 prior and what they are as 07/01/25 moving forward.

The "Working Balance" report was presented to the Budget Committee. The report shows the available cash balance the District can use to accomplish non budgeted capitol improvements. Discussion ensued.

- Capital Improvements Project – Weslee presented a packet of Capital Improvement projects along with a spreadsheet showing priority, estimated cost, and if the item is a replacement or spare.
- 6-month budget – We have a budget in place from last year for 7/1/25 – 06/30/26. We are just needing to bridge the gap between 7/1/26 – 12/31/26 to make a complete budget for 2026 with the change in fiscal year.

Explanation of Fiscal Year Change – A resolution to update the fiscal year was approved and adopted at the last Regular Board meeting. This resolution states moving from a fiscal year of July to June to the calendar year. The benefits of making this change are:

- Better align financial reporting with the irrigation season and assessment cycle
- Improve financial planning and capital improvement scheduling
- Simplify year-end accounting, audit preparation, and tax reporting
- Enhance transparency and consistency in financial management
- Align the District's fiscal operations more closely with common governmental and industry practices

The changes that would impact the budget were presented to the committee. The change was welcomed for the above-mentioned reasons.

Review of 2025-26 Budget to Actual – Report was reviewed. Weslee explained the overages in the budget as of 2/28/26 from last year's budget.

How we Plan to Estimate for Amounts Unknown for Insurance, Excess changes, LGIP interest, etc. – We were planning on using the last three to five years of figures and taking an average and increasing it. It was suggested to look at last year, current staff, and trends versus look at past data.

Next Meeting Date and Goals

Next Budget Committee Meeting will be Thursday, April 9th at 10am

Goal is to have figures to present for 7/1/26 to 12/31/26



President



Secretary-Treasurer