

MINUTES
THE DALLES IRRIGATION DISTRICT
SPECIAL BUDGET COMMITTEE MEETING
Monday, August 24th, 2026

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

Budget Committee Members: Ben Synon, Megan Thompson

Others Present: Weslee Cyphers, Sara Mann

Absent: Ian Chandler

Call to Order

The Special Budget Committee Meeting was to order at 10:11am

Financial Review & Discussion

- Fiscal Year Transition: W/Cyphers reported that the shift in the fiscal year timing has yielded positive results, allowing the district to identify purchasing needs during the active season and address maintenance during the off-season.
- Profit & Loss (Budget vs. Actual): The committee reviewed the Profit and Loss statement. W/Cyphers highlighted and explained significant variances. A general discussion followed, and questions from the committee were addressed.
- Working Balance Report: The committee reviewed the Working Balance report. Accrual account balances were audited and updated accordingly.

Proposed Operational & Wage Budget

The proposed budget for Operations and Wages was presented. (Color coding key: yellow highlights indicate a significant budget increase from the prior year; green highlights indicate a significant decrease.)

The committee made the following recommendations:

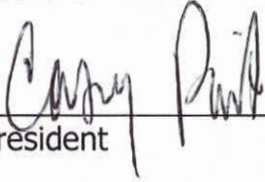
- Maintain the acreage assessment rate at \$286.50.
- Remove line items 5204 (Engineering Services) and 5207 (Consultants), as these expenses are typically wrapped into other line items.
- Approve the proposed line-item amounts to move forward, with the understanding that line 5101 (District Manager Wages) will be updated prior to final submission.

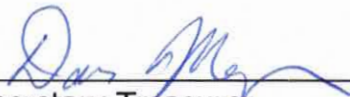
Capital Budget Review

The committee walked through the proposed Capital Budget. The primary focus of the upcoming capital strategy is to transition from a reactive model to proactive risk mitigation at key points of potential system failure.

Adjournment

The meeting adjourned at 11:35am. No further budget committee meetings are required. The proposed changes will be made and the budget will be presented to the Board of Directors for final approval at the September meeting.



President

Secretary-Treasurer