



**TSCC Commissioner's
Retreat Minutes
Tuesday, February 3, 2026
11:30 a.m.**

Chair Matt Donahue, Vice Chair Dr. Rita Moore, Commissioners Burton (via Zoom), Kvarsten and Terry were present, as were Executive Director Allegra Willhite and Budget Analyst Brittanie Abayare and outgoing Commissioners, Harmony Quiroz and Allison Lugo Knapp

Executive Director Allegra Willhite called the meeting to order at 11:30 am.

Welcome Commissioners Terry and Kvarsten / Lunch

Executive Director Allegra Willhite opened the meeting by welcoming the commissioners and facilitating introductions for the new members. Commissioner Dr. Will Terry introduced himself, noting his background in public finance, economics, and political science, while Commissioner Erik Kvarsten highlighted his thirty-year career as a city manager across five Oregon cities, including 16 years in Gresham. Outgoing Commissioners Harmony Quiroz and Allison Lugo Knapp, along with current commissioners, offered encouragement to the new appointees and advised them to rely on staff support and to ask questions based on their community perspectives rather than feeling pressured to be finance experts. Commissioners and staff thanked Harmony and Allison for their service.

The commissioners discussed how TSCC hearings function as a unique form of public comment where, unlike standard city council meetings, district officials are required to respond to questions rather than just listening.

Vote for 2026 TSCC Chair and Vice-Chair

The commissioners moved to elect the Chair and Vice Chair for the upcoming year. At the October 2025 business meeting, the commissioners nominated Matt Donahue for Chair and Dr. Rita Moore for Vice Chair. A motion to accept these nominations was made by Commissioner Kvarsten and seconded by Commissioner Burton, and Commissioners Terry, Moore and Donahue all voted in favor. Allegra briefly explained the leadership roles.

FY 2025-26 Budget & Workplan Updates

Allegra presented an update on the current fiscal year, reporting that TSCC is tracking under budget with approximately 43% of funds spent halfway through the year. A focus



of the workplan discussion was the statutory budget limit, which caps growth at 4%; TSCC is preparing for a legislative request in 2029 to address the structural gap created when actual cost increases exceed this limit. TSCC staff have decided to remain in its current leased space after determining that moving to a Multnomah County building would cost significantly more. Additionally, the new website is nearly complete, with only an FAQ page remaining to be finalized. The Lunch and Learn program successfully kicked off in November 2025, and a second session on property tax hosted by Chair Donahue is being scheduled for the spring.

FY 2026-27 Proposed Budget

The commissioners reviewed the proposed budget alongside a five-year forecast, which indicates that expenses will likely exceed the statutory 4% growth cap in fiscal year 2030-31. The proposed budget includes a contingency fund to manage unexpected expenses such as equipment failure or staffing transitions, though staff noted that unspent funds cannot be carried over to future years. Personnel costs (wages, PERS, healthcare) make up approximately 91% of the budget and are the main drivers of increases. Expenses for travel and training are projected to decrease as the Oregon Government Finance Officers Association (OGFOA) shifts to a single annual conference model. Chair Donahue moved to approve the budget, which was seconded by Vice Chair Moore and Commissioners Burton, Kvarsten and Terry all voted in favor.

2026 Budget Season Process

Allegra outlined the workflow for the upcoming budget season, noting that TSCC oversees 43 taxing districts and conducts comprehensive budget reviews for 30 member districts. She stated that the commission has statutory authority to inquire into management practices and fiscal compliance, including the ability to levy penalties for late filings or refusal to attend hearings, though these are rarely used. She discussed updated ethics guidance regarding "serial communications," explicitly warning that a quorum of commissioners cannot comment in a shared document like Google Docs prior to a public meeting. Commissioners were also reminded to declare conflicts of interest, with new regulations extending these definitions to include the financial interests of household members.

2026 Budget Season Schedule Draft

The commissioners agreed to schedule discussion meetings from 11:00 am to 1:00 pm throughout the budget season. A discussion was had about the duration of hearings for large districts like the City of Portland and Multnomah County; commissioners voiced that 90 minutes felt too short for deep questioning and expressed interest in exploring longer sessions for future budget seasons. Allegra identified three confirmed tax measure hearings for the season, Riverdale School District, the Multnomah County Historical Levy, and Burlington Water District.



2025 Districts Audit Report

This topic was not discussed at this meeting due to time constraints; a written update was provided to the commissioners following the meeting. (See the appendix)

Wrap Up & Other Business

The group briefly discussed the recent budget training session held at the Midland Library. Allegra noted that attendance was lower this year, dropping to approximately 30 attendees compared to nearly 50 the previous year. Participants suggested that the afternoon timing, which is because of library operating hours, made attending difficult due to traffic. TSCC is considering different timing or venues for next year.

There being no other business, the meeting was adjourned at 1:36.



Appendix: Audit Report

Total audits received as of 2/3/2026:

- **Full Members: 21**
- **Limited Members: 1**
- **Non-Members: 1**

District audits we don't have yet:

| | |
|-----------------|---------------------------------------|
| Full Mbr | West Multnomah SWCD |
| Full Mbr | Portland Public Schools |
| Full Mbr | Corbett School District |
| Full Mbr | Riverdale RFPD#11J |
| Full Mbr | Sauvie Island RFPD#30J |
| Full Mbr | Lusted Water District |
| Full Mbr | Palatine Hill Water District |
| Full Mbr | Valley View Water |
| LTD Mbr | Fairview URA |
| LTD Mbr | City of Fairview |
| LTD Mbr | Reynolds School District |
| LTD Mbr | Pleasant HomeWater District |
| Non-Mbr | Parkrose School District |
| Non-Mbr | Centennial School District #28 |

Districts with Audit notes:

| | | |
|----------|-----------------------------|--|
| Full Mbr | City of Portland | Over Expenditures in 2 funds; Cannabis Licensing Fund & Spectator Facilities Fund |
| Full Mbr | Multnomah ESD | 1. Unspent Student Investment Act grant funds were not returned to the Oregon Department of Education within the required 45 days of the grant end date; and 2. The first quarter report for Student Investment Act grant funds was submitted after required due date. |
| LTD Mbr | City of Wood Village | 1. Expenditures exceeded appropriations as noted on page 46 of the report. 2. During our testing of the City and the Urban Renewal Agency's resolutions adopting the budget we noted that there were various formula errors throughout the documents. |
| Non-Mbr | City of Troutdale | 1. During our testing of budgets, we noted the 2024-2025 URA resolution did not sum the URA debt service fund appropriations correctly. 2. During our testing of budgets, we noted the 2024-2025 City resolution did not sum the sewer fund appropriations correctly. 3. During our testing of budgets, we noted the 2025-2026 City resolution did not sum the general fund and sewer fund appropriations correctly. 4. During our testing of budgets, we noted the detailed budget for 2025-2026 did not match the Form LB-1 due to an accidental trivial difference added to the budget book. |