



**TSCC Discussion Meeting  
Minutes  
Tuesday, June 9, 2026  
12:00 PM.**

Chair Matt Donahue, Vice Chair Moore, Commissioners Burton, Kvarsten and Terry were present, as were Executive Director Allegra Willhite and Budget Analyst Brittanie Abayare.

Chair Donahue called the meeting to order at 12:00 PM.

**Corbett School District Review & Certification**

The Commissioners reviewed the Corbett School District budget. Operating under a charter system, the school board expanded enrollment slots and class sizes to address a general fund gap, planning to reduce them over the coming years. The district maintains high graduation and Advanced Placement rates but faces ongoing financial challenges. The district budget includes back-fill funding to extend an expiring school-based mental health grant through December 2026 and working to build its ending fund balance up to 3% of district resources.

Several budget law compliance issues were noted. The district miscalculated its general obligation bond tax by budgeting a higher amount than reasonable to collect while setting a lower tax rate that did not take into account uncollectibles. Interest and existing fund balances must cover the resulting debt service collection deficit. The district didn't use the provided debt calculator from TSCC to calculate the budgeted GO bond tax revenue or the GO bond tax levy. Because the budget is already approved, the tax rate cannot be altered before the June 30 deadline without repeating the notice and hearing process. Staff have recommended the district adjust the budgeted amount to reflect a realistic revenue based on the tax rate as passed. The district agreed to adjust its adopted budget for public transparency.

The certification letter contains one objection regarding the general obligation bond estimates and one recommendation to resolve a \$300,000 transfer imbalance in the Approved Budget.

Commissioner Terry motioned to certify the budget with one objection and one recommendation, and Vice Chair Moore seconded the motion.

Chair Donahue, Vice Chair Moore, Commissioner Kvarsten, Commissioner Burton, and Commissioner Terry voted in favor of the motion. The motion passed unanimously.

**Riverdale Rural Fire Protection District 11 J Budget Review and Certification**

The Commissioners reviewed Riverdale Rural Fire Protection District 11 J. The district features five uncompensated board members, no employees, and no property, contracting all fire suppression services through the Lake Oswego Fire Department. The 2026-2028 biennial budget is set at \$4.5 million, a 2.5% increase. Based on a public hearing with the TSCC Commissioners, the district lowered its local option levy rate from 0.25 to 0.2 because its large fund balance could



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cover expenses for a year without property tax revenue. The board relies on a volunteer budget officer and is considering hiring contracted accounting help.

Regarding compliance, the district failed to publish its meeting notice twice, but did announce the error at the next public meeting, the remedy according to budget law.. The budget was submitted late, and no budget calendar was provided. The certification letter contains one recommendation asking the district to submit its budget calendar three months in advance for future years.

Commissioner Burton motioned to certify the budget with one recommendation and no objections, and Chair Donahue seconded the motion.

Chair Donahue, Vice Chair Moore, Commissioner Kvarsten, Commissioner Burton, and Commissioner Terry voted in favor of the motion. The motion passed unanimously.

### **Sauvie Island Fire District Budget Review and Certification**

The Commission reviewed the Sauvie Island Fire District budget, which stands over \$1 million due to new grant revenue. Expenditures are increasing by 41.5% to fund personnel services, an increase to the fire chief's salary, conflagration wages, and a new satellite station (currently delayed by county permitting). The budget is in substantial compliance but contained calculation errors, out-of-balance prior actuals, and reporting mismatches. The certification letter includes one recommendation for the district to implement a pre-publication peer review to help support district staff in catching error before releasing the Proposed Budget..

Commissioner Kvarsten motioned to certify the budget without recommendations or objections, and Commissioner Terry seconded the motion.

Chair Donahue, Vice Chair Moore, Commissioner Kvarsten, Commissioner Burton, and Commissioner Terry voted in favor of the motion. The motion passed unanimously.

### **Portland Public Schools Budget Review and Hearing Preparation**

The Commission reviewed Portland Public Schools, noting significant process improvements over prior years under a new budget manager and a second-year CFO. The district faces a revenue gap driven by a 17% enrollment decline since the pandemic and rising expenditures. To address this, the district is cutting 322 FTE across schools and central administration. The district is heavily impacted by rising PERS rates, exacerbated by an expiring side account and a completely depleted stabilization fund. Enrollment forecasts show ongoing drops, particularly in kindergarten and the eighth-to-ninth grade transition. The prior year audit showed minor compliance issues that do not require recommendations. Materials and services costs are rising due to software contracts and bond project management.

The Commission finalized questions for the upcoming 90-minute hearing covering the budget process, central service cuts, third-party contracts, student outcomes, instructional days, absenteeism, school closures, the Center for Black Student Excellence, and PERS strategy.

### **Wrap Up and Other Business**



## **Tax Supervising and Conservation Commission**

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Staff finalized administrative logistics for the Port of Portland budget hearing scheduled for the next day at 10:30 AM. Commissioners were advised to leave early to accommodate travel and parking at the port meeting location.

There being no further business, the meeting was adjourned.