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Memorandum

DATE: MONDAY, APRIL 7, 2025
TO: BUDGET COMMITTEE
FROM: CASEY CREIGHTON, BUDGET OFFICER
CC: CLAY DOWNING, SUPERINTENDENT

SUBJECT: REVISED MATERIALS FOR THE FY2025-2026 PROPOSED BUDGET

Issues were identified in areas of the budget which are best modified before the budget meeting scheduled for April 8th. In an effort to ensure that the Budget Committee and public have the opportunity to review a document which meets sufficiency, we have revised the issues within the budget document in advance of the budget meeting. The revised areas will be added to CPRD's website promptly, are shared with you as attachments, and are noted below:

- Budget Calendar/Committee Info
 - Resolution 2025-02, bond debt valued modified for consistency
 - Resolution 2025-03, value of the sum for budget was modified for consistency
 - Resolution 2025-04, values of the General Fund, System Development Fund, and Grant Total for All Funds were updated for consistency elsewhere in the budget
- Budget Message
 - Values in the Acquisition and Development, Contingency, General Fund Expenditures Summary, General Fund Revenue Summary, System Development Fund, and Grand Total Summary for All Funds were updated for consistency.
 - Minor revisions were made to narrative text for the General Fund Revenue Summary and Grand Total Summary for All Funds.
- Fund, Income, Expenditure Summary
 - Values for preceding fiscal years values for the General Fund's *Contingency & Loans/Adjustment* were made for fiscal periods of 2022-23 (Actual) and 2023-24 (Estimated).
 - Minor revision to the General Fund's *Revenues* were made for consistency with the Revenue Synopsis.
 - Revision to the General Fund's *Expenditures* were made for consistency with the Revenue Synopsis, to add funds to Contingency, and to balance values in System Development Fund's *Capital Outlay*.
 - Revision to the System Development Fund's *Expenditures*.
- General Fund Detailed
 - Revision to the Acquisition and Development Department's expenditures for *New Development and Acquisitions* due to capital outlay changes in the System Development Fund.
 - Revision to increase funds in Contingency, resulting in changes within Contingency, All Funds, and Basic Service Breakout.
- Tax Rate History – No changes
- Personnel Synopsis –No changes
- Material and Service Synopsis – No Changes



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- Revenue Synopsis
 - Modified to add a "Grants" line-item for the General Fund, which modifies both the General Fund and Grant Total.
- Repair and Replacement Information
 - Within Capital Improvement and Replacement Request for Fiscal Year 2025-26, expenditures were transferred from occurring in the General Fund to occur in the System Development Fund for Sander Estate Park project which resulted in changes to the Total Costs for both General Fund and System Development Fund within this fiscal period.
 - Capital Synopsis modified for consistency with the Capital Improvement and Replacement Request for Fiscal Year 2025-26.
- Miscellaneous Information – No changes
- Graphs updated to reflect changes in sections of budget noted above.

ATTACHMENTS

Revised Budget Section, *Budget Calendar/Committee Info/Memo*

Revised Budget Section, *Budget Message*

Revised Budget Section, *Fund, Income, Expenditure Summary*

Revised Budget Section, *General Fund Detailed*

Revised Budget Section, *Revenue Synopsis*

Revised Budget Section, *Repair and Replacement Information*

Revised Budget Section, *Graphs*