

Budget & Finance Committee Meeting Minutes
September 24, 2025, 10:00 AM to 11:30 PM
Farm & Home Center 1st Floor Conference, 1383 Arcadia Road, Lancaster, PA

Attendees present: Roger Rohrer, Kent Weaver, Stacey Hertz, Chris Thompson, Matt Kofroth

- I. Update on Raymond James Investments – *The Committee was updated on the status of the Raymond James investment accounts. This included Robert Hoffman’s update from last month’s committee mtg regarding moving some funds around within our investment and staying the course with the investments we are currently in. Overall, the committee is pleased with the performance of the investment and the guidance provided by Robert and Fulton Financial. No changes were recommended by the committee at this time.*

- II. Auditor RFP Update – *Matt brought the committee up to date on the search for professional auditing services after this year. The committee reviewed 2 proposals last month and recommended the Board award the professional auditing services for the next three years to SEK auditors out of Chambersburg. The Board voted to approve this recommendation at their September board mtg. The committee was updated on next steps with SEK and the timeline for the 2025 audit. An engagement letter will be sent out to SEK in the fall of this year to start that process.*

1. Overview of proposed 2026 draft budget with each sub-budget
 1. 2026 Grants & Activities Budgets – *Matt reviewed the Grant and Activities budget with some slight changes from last month’s check in with the committee. The biggest changes were the additions of 2026 ACAP, CEG and CAP funds which are still in limbo currently with no state budget. Staff have put in place holder amounts for what we anticipate these totals will be, but the committee was informed this could change when the state budget is passed and the final numbers are released.*

 2. 2026 General Operations Budget – *The majority of the committee mtg focused on the 2026 Draft budget staff have developed thus far. Currently the 2026 draft budget is in a \$187,000 deficit. Staff have been trying to cut costs wherever they can, they have reviewed potential new and existing funding options and have been reevaluating allocated costs district-wide to lower the deficit. This number has come down since the August mtg by about ½ so things are moving in a positive direction. With no state budget to date and higher costs for items like healthcare, technology, software, insurance and other essential elements of the District it has been a struggle. The committee is okay going into 2026 with a slight deficit knowing that this could be erased by the end of the year or throughout 2026. They asked for quarterly check ins with the district’s financial team over 2026 to see where income and expenses are tracking and this is something administration is working on doing in 2026.*

The GASB-54 policy or Governmental Accounting Standard Fund Balance policy was also discussed and ways to update this policy to account for the current deficit, using reserve

funds the District has and overall financial ownership/health of the District moving forward. Some minor recommendations were made to the policy that will be taken to the Board mtg in October for formal approval. Mostly removing dated materials in the policy, updating financial info and talking about the possibility of taking a line of credit out if needed.

2. Significant budget changes projected for 2026

- a. Capital Improvements – *Chris then elaborated on some ideas and potential plans for a capital improvement plan for renovations to the upstairs work area. This could include more seats with smaller footprints, a redesigned front desk area, and even some improved lighting and flooring. The Farm & Home Center has been notified of our ideas and have been supportive of the plan. A design firm is coming up with a concept plan just to get a cost estimate for the improvements and for setting that bar for any capital improvement project. More to come in 2026.*
- b. Potential New Positions – *Matt then discussed some new positions that are both in the 2026 budget and some being planned for the 2027 budget. These would include a new watershed position in 2026 and another resource conservationist in the E&S department in 2026. Plans for another ag engineer tech are also potentially in the plans for 2026 to assist with ACAP needs. In 2027 the District is potentially looking to hire a stormwater engineer to assist with Post construction stormwater reviews. This would need to be planned and vetted with PA DEP for logistics, but all these positions are on the table in the coming years and the committee was informed of these options.*
- c. Additional Funding – *Finally the committee heard about some potential new funding opportunities in 2026. Things like funding from NRCS's PL-566 program for a ½ time watershed position, new grant opportunities, and anything else that might arise in 2026. As the year comes to an end and the new year starts these funding opportunities will appear and where applicable the District may pursue them. The committee and Board will be informed as they happen.*