



**TSCC Regular Business Meeting
Meeting Minutes
Wednesday, January 31, 2024
12:00 pm to 2:30 p.m.**

Chair Harmony Quiroz, Commissioners Wubbold, Donahue, Lugo Knapp, Executive Director Allegra Willhite and Budget Analyst Tunie Betschart were present, and Commissioner Burton and Intern Caitlin Dougherty attended via Zoom meeting.

Absent: None

REGULAR MEETING

During initial comments and lunch, Commissioners Lugo Knapp and Burton were introduced. The group also said farewell to former Commissioners Norton and Ofsink. The retreat was held at the East Multnomah Soil & Water Conservation District headquarters. Following introductions, the outgoing commissioners shared some of their experiences over the past eight years. They highlighted some of their favorite learning experiences and a few surprises they encountered while serving on the commission. The commissioners and staff answered questions asked by incoming commissioners. Some of the informal discussions centered around what questions to ask at the hearings, what authority the TSCC has, how to introduce follow-up questions when necessary, what constitutes a recommendation or objection in the certification letter, and how taxpayers can file a formal complaint about a particular district and what action is required by TSCC.

Executive Director Willhite introduced Caitlin Dougherty, who works with TSCC staff through the College to County Summer 2024 Internship Program. She will be helping staff with various tasks during the budget process this year. She shared that she is a senior at Oregon State studying economics and business. She is from Lake Oswego and wanted to learn more about government finances since she has mainly worked with the private sector. She hopes to attend a budget hearing conducted by TSCC in the spring.

Executive Director Willhite presented former Commissioners Norton and Ofsink with a commemorative cup for their service to the Tax Supervising & Conservation Commission. Following the presentation and thank yous, former Commissioners Norton and Ofsink left the meeting.

Following the introduction/farewell lunch and a ten-minute break, Chair Quiroz started the retreat portion of the meeting at 1:36.

January 2024 Retreat Presentation

Executive Director Willhite quickly reviewed the slide presentation since many of the slides had been covered during the informal conversation. Following the retreat, this presentation will be emailed to the commissioners for reference. The roles and responsibilities of the staff and commissioners were reviewed with more emphasis (see slides 8-10). The schedule of budget and tax hearings was also discussed at length. This budget season will include three property



tax measures:

- Metro's Zoo G.O. Bond measure;
- Urban Flood Safety & Water Quality District's G.O. Bond measure; and
- Portland Public School District's Local Option Tax Measure.

These will be held during April and May, along with the various budget hearings scheduled. The final schedule will be sent out at the end of February once all districts have confirmed the dates and times for the hearings. The Workflow Process (slide 10) was discussed mainly to benefit the two new commissioners so they would know what to expect. Executive Director Willhite asked all commissioners to give some thought to this process, and if they saw something that could be done differently and make the process go more smoothly, please bring it to the table for discussion. She asked if commissioners wanted to continue using "Google Docs" to gather information for the questions at the hearings. Commissioners Quiroz, Wubbold, and Donahue favored using this method again in the upcoming year.

Executive Director Willhite reviewed the schedule on the calendar and the spreadsheet (slides 11 and 12), stating that the dates and times in yellow may change, but most of the meetings and hearings are scheduled at this time. Commissioners mentioned that once the discussion meetings on the hearings are over, their preparation work is completed, and their duties are now to attend the hearing, ask the questions provided, and follow-up questions if necessary. A quorum of commissioners (3) is required at all TSCC hearings and meetings.

TSCC FY 2024-25 Proposed Budget

Executive Director Willhite reviewed the TSCC Budget Forecast – January 2024, sent to the commissioners before this meeting. She said she still recommends going to the legislature in 2029 to see about increasing the maximum budget since TSCC is limited to a 4% annual increase and will come very close to that maximum for expenditures in coming years, due to the sustained inflation experience across the county resulting in pay increases greater than 4% for a number of years. Director Willhite explained there is less of a margin in the FY25 budget due to the payout for transitioning the budget analyst to an on-call position and the overlap for training a replacement. She explained that the data processing expenditure went from \$2,400 to \$0 because the county recently paid off the debt that was issued for the county's new ERP system. Commissioner Burton asked if liability insurance covered the commissioners through TSCC. Executive Director Willhite said she was unfamiliar with this and would check if they are covered through the State of Oregon since they are appointed by the governor and get back to them.

Following the discussion, Chair Quiroz moved to approve the proposed budget for FY25 (in the amount of \$507,800) as presented. Commissioner Wubbold seconded the motion which carried with a unanimous vote of the commissioners.



TSCC Policy discussion

Executive Director Willhite will send the slide presentation from this retreat to the commissioners. It includes the **Active Participation Policy** that will be discussed at the TSCC April Regular Meeting.

Administrative Updates

- Current year budget ~TSCC is under budget in total. Expenses for Personnel Services may be higher than budgeted this year because the Executive Director's compensation information was not available when the budget was adopted. This will depend on the number of on-call and intern hours utilized. Director Willhite does not anticipate a need to use contingency at this time, as other budget categories are likely to be under-spent. If contingency is needed, she will bring that request to the board.
- Staffing for 2024 Budget Season ~ The Executive Director explained the staffing plan for the upcoming budget season, stating temporary staffing will be two on-call budget analysts and one intern during the busy portion of budget season. Temporary staff will prepare reviews as assigned and help with behind-the-scenes work that needs to be completed.
- Report on Member Districts' FY23 Audits Received ~ Budget Analyst Tunie Betschart reported the number of audits received. She said 21 member districts' audits have been received and entered into the datacuity (TSCC's database) system. Of the member district audits received so far, only one audit included an over-expenditure exception. Staff is still waiting for nine districts to share their audits.
- TSCC 2025 Commissioner Recruitment ~ There will be possibly two Commissioner positions open, depending on the decisions of current commissioners to continue. One candidate has already applied and is on the list for appointment confirmation in the fall.
- TSCC has had a commissioner on the Arts Tax Committee for several years, and this position will also be open at the end of 2024.

Wrap Up & Other Business

Future Meeting Topics

- 1) The meeting in April will include a couple of small district reviews
- 2) TSCC Training Policy for Staff
- 3) Arts Tax Committee ~ TSCC Commissioner involvement ~ Commissioner Wubbold suggested having the director of the Arts Tax Committee meet with TSCC and speak about the relationship between the Arts Tax Committee and the TSCC, as well as the expectations of the oversight committee. It was suggested this be tabled until summer.
- 4) Minutes are posted to the TSCC website. If Commissioners would like to change this practice and see minutes in advance of posting, please advise staff.

There being no other business, Chair Quiroz closed the meeting.