



**TSCC Regular Business Meeting
Meeting Minutes
Monday June 5, 2023
12:05 a.m.**

Chair Harmony Quiroz, Norton, and Donahue, were present, as were Executive Director Allegra Willhite and Budget Analyst Tunie Betschart, all via Zoom meeting. Commissioner Ofsink arrived later.

Commissioner Mark Wubbold was absent.

REGULAR MEETING

Chair Quiroz called the meeting to order at 12:05 a.m.

District Budgets to be considered

Executive Director Willhite said the commissioners are scheduled to discuss the certification of the Approved Budgets for Riverdale School District, Lusted Water District, Multnomah Rural Fire Protection District, and Corbett Fire Protection District.

Riverdale School District

Ms. Betschart summarized the Riverdale School District's budget. She explained that the district is somewhat unique as they have many students from outside the district, some transfers, and some tuition-based students. Tuition will increase in FY 24. In addition to State School Funds, the revenues include a supportive foundation and a local option levy as revenue sources. But as is the case with most schools, they are struggling to balance expenditures with revenue. They have experienced deficit spending for six of the past eight years. The budget did have an error in that they included contingency in the fiscal 2022 actual budget year. District staff will correct this error when they adopt the budget. Commissioners were concerned with the small amount of reserves in the contingency that the district is budgeting. They suggested TSCC staff meet with Riverdale School District staff and suggest increasing the contingency if the SSF increases.

Commissioner Norton moved to certify that the commissioners have no recommendations or objections concerning Riverdale School District's FY 24 budget. Chair Quiroz seconded the motion which passed with a unanimous vote.

Multnomah Rural Fire Protection District's review

Executive Director Willhite reviewed Multnomah Rural Fire Protection District's budget and budget process. She reported the district is somewhat unusual in that they do not provide fire protection services, but they own the stations and equipment used by the cities of Gresham and Portland. The district makes extra payments on outstanding debt to pay it off earlier than scheduled. The budget was well prepared and received on time. TSCC staff has no recommendations or objections to include in the certification letter.

Chair Quiroz moved to certify Multnomah Rural Fire Protection District's 2023-24 Approved



Budget with no recommendations or objections. Commissioner Donahue seconded the motion which carried with a unanimous vote.

Lusted Water District's Review and Certification

Ms. Betschart gave a brief overview of the budget. She explained the district is considering changing from developing a reserve groundwater system to purchasing water from the city of Gresham, and the budget reflects this. They want to discontinue purchasing water from the City of Portland. Water rates are increasing. TSCC staff has not received the district's FY 2021-22 audit, and the district has not filed it with the State of Oregon. Commissioners will include a recommendation in the Certification Letter to prioritize the completion of the annual audits by the December 31 deadline to comply with State and Local Budget Law.

Chair Quiroz moved to certify the Lusted Water District's 2023-24 budget with one recommendation. Commissioner Donahue seconded the motion which passed with a unanimous vote.

(Commissioner Ofsink joined at this time, and Commissioner Donahue recused himself from the discussion of the Corbett Fire Protection district because the financial firm he works for has assigned him to work on the fire district's GO Bond issuance)

Corbett Fire Protection District's review

Executive Director Willhite explained there was a delay in considering the budget for this district because of a delay in the bond sale timeline. So the district needed to reconvene the budget committee and include bond information once it was available. This addition has increased the district's budget by \$4.7 million. They estimate spending just over a million dollars in capital expenditures in the upcoming fiscal year. They will implement the preliminary work and permits to prepare for projects. They have added two new funds, the GO Bond Debt Service Fund and the Capital Projects Fund, to ensure transparency for the voters on bond spending. TSCC Staff has no recommendations or objections to include in the Certification Letter.

Commissioner Norton moved to certify the Corbett Fire Protection District's 2023-24 budget with no recommendations or objections. Commissioner Ofsink seconded the motion which passed with a unanimous vote.

Other Business

Executive Director Willhite reported on the recommendation for the Port of Portland's Certification Letter regarding reoccurring over-expenditures saying the district is preparing a written response, and she will forward it to the Commissioners. She also explained that Corbett School District's budget detail numbers did not align with the summary numbers and disagreed with the resolution approving the budget. Currently, the staff has two recommendations and an objection to include in the Certification Letter, which will be sent to the commissioners for review before the meeting to discuss their budget certification.

The Commissioners discussed three hearings (Multnomah County, County Library District, and Metro) held last week. They commented on what went well and what needs to be improved for future hearings. They felt Metro's hearing was more script-driven and less interactive than it had been in the past. Still, staff was available to answer follow-up questions, and council members



Tax Supervising and Conservation Commission

were very knowledgeable about the agency's activities. The seating was different this year, with TSCC interspersed with the Metro council and staff. Commissioners felt this seemed to make responses feel less conversational and more scripted. The commissioners' preference would be to return to the previous seating arrangement. The hearing covered more topics than the TSCC hearings had in the past. There was time for one more question at this hearing.

The Multnomah County Hearing had very good responses to the questions. This seemed to be one of the better hearings with the county. When TSCC staff sent the certification letter to the County staff, County staff expressed their appreciation for the thoughtfulness of the questions.

The Library hearing was different than in the past: Library Deputy Director Lewis and Finance Director Shifley answered the TSCC questions instead of the County Chair. This resulted in more conversational responses. It was uncertain if the library staff was aware of the unhappiness of the general public about the length of closures for various libraries. The TSCC commissioners' consensus was that the hearing went very well and provided good information.

There being no other business, Chair Quiroz adjourned the meeting at 1:34.