



Wasco County Soil and Water Conservation District
Budget Committee Teleconference Meeting Minutes
Hybrid Meeting: In-person and via Teleconference
May 1, 2024

Directors: Bill Hammel Phil Kaser Stan Shephard

Appointees: Chuck Covert Robert Wallace Jerod Warnock
Lacy Underhill Jason Lewis Chris Sorensen
Brian Tuck

Staff: Shilah Olson, District Manager and Budget Officer
Jennifer Sampson Abbie Forrest

Guests:
Wasco County: Jill Amery, Tax Assessor

10:01 AM Call to Order

SWCD Chairman Bill Hammel called the meeting to order and reviewed the agenda. Introductions were made around the room.

Budget Officer Shilah Olson reviewed the budget message and asked the committee if they had any questions. None were asked. She then went through the budget detail sheets and pointed out changes that had been made since the mail out to the committee. Shilah noted on page 1 of the detail sheets, she highlighted line 4, Transferred in from other funds. The dollar amount was at zero, but she had noted the SWCD Board previously expressed interest in paying off the building loan early if possible and asked for the budget committee’s feedback. After discussion, consensus was to transfer \$200,000 from the Facilities Reserve Fund back to the General Fund on the debt service line, in case the SWCD board should elect to pay off the building loan early. After January 15, 2025, the loan can be pre-paid without penalty. This is with the recommendation that the SWCD Board not rush to pay off the loan until investment interest rates are reduced to less than the loan interest amount. The LGIP account averaged a return last year of 4.6%, and the loan interest rate is 3.3%.

Shilah requested feedback on the medical insurance line, line 2 under personnel services. She increased the amount from last year, but after checking in with the SWCD’s insurance broker, thought it would be beneficial to increase that line from \$108,000 to \$110,000. The budget committee agreed via consensus. Shilah noted that while it is not specifically in the budget, something to keep in mind is employees’ accrued leave liability. Should the worst-case scenario happen, the SWCD’s current accrued leave liability is approximately \$60,000. The contingency budget line this year is at \$60,000 and could be used in the event it needed to be paid out.

Shilah reported on staff's efforts to secure a new municipal auditor after RTO cut back on their auditing services. The new auditor is Pauly Rogers out of Tigard, Oregon. Discussion ensued on the difficulties of finding a municipal auditor.

Shilah led a discussion on the Lower Deschutes CWMA and the future of the SWCD's weed program. While the Wasco SWCD has been asked to take the lead on the Lower Deschutes CWMA program, the direction of the SWCD weed program overall will be a much larger discussion at a later date.

Bill reported that the SWCD Facilities Committee had a meeting on Monday, and while they would like to build a shop, they recommended a phased approach. Perhaps starting with engineering, followed by paving the back lot and installing conduit for electrical lines, with continued work in future years.

Wasco County Tax Assessor, Jill Amery

Shilah introduced Jill Amery. Jill shared a PowerPoint presentation and reflected on the tax trends over the last four years, post COVID. Overall, taxes are steadily increasing, and as Google completes more projects and ends abatements, they will slowly increase more. The next abatement agreement with Google will end in 2031, and the third will end in 2034. Jill noted a large project her department has been working on is catching up on old delinquencies. They had one property that was 15 years delinquent, so they are working to get those off the books. Jill also noted that since COVID, they have actually increased tax collection rates.

Bill called for public comment. No public comments were made.

The Budget Committee complimented Shilah and staff for doing an excellent job on the budget.

Brian Tuck moved that the budget committee approve the budget as amended; Chuck Covert seconded. Motion carried.

Stan Shephard moved that the budget committee approve a tax levy in the amount of \$0.25/\$1,000 for operating purposes in the General Fund; Jerod Warnock seconded. Motion carried.

Adjourn 11:52AM

Jennifer Sampson