



**MINUTES OF THE REGULAR SESSION OF THE
LINN COUNTY BOARD OF COMMISSIONERS
LINN COUNTY COURTHOUSE – ROOM 200
TUESDAY, JANUARY 9, 2024**

The Linn County Board of Commissioners met for the regularly scheduled meeting on Tuesday, January 9, 2024.

Those present at various times for the matters as indicated below were: Tara Kamp, CPA, Pauly, Rogers and Co., P.C. (*via telephone*); Alyssa Boles, Planning Manager, Linn County Planning and Building Department; Bill Palmer, Linn County Accounting Officer; Michelle Hawkins, Linn County Treasurer; Breeanna Oxford, Linn County Deputy Treasurer; Stacey Whaley, Linn County Parks and Recreation Director; Phillip Van Leuven, Deputy County Attorney for Linn County; Alysia Rodgers, Economic Development Catalyst, City of Lebanon; Alex Paul, Linn County Communications Officer and Shayla Escudero, Reporter for *Democrat-Herald*.

1, 2, 3. At 9:30 a.m. Chair Nyquist called the meeting to order. The flag salute and roll call followed. Commissioners Roger Nyquist, Chair; Will Tucker, Vice-Chair and Commissioner Sherrie Sprenger were present, as well as, Darrin Lane, Linn County Administrative Officer and Courtney Leland, Recorder for the Board of Commissioners.

4. Approval of Agenda.

Action – Commissioner Tucker moved and Commissioner Sprenger seconded the motion to approve the agenda. The vote was called. The motion passed unanimously.

5. Approval of the January 3, 2024 Commissioners' Meeting Minutes.

Action – Commissioner Tucker moved and Commissioner Sprenger seconded the motion to approve the January 3, 2024 Commissioners' Meeting Minutes. The vote was called. The motion passed unanimously.

6. Annual Comprehensive Financial Report (ACFR) as of June 30, 2023 – Tara Kamp, CPA, Pauly, Rogers and Co., P.C. (*via telephone*).

Ms. Kamp presented the Annual Comprehensive Financial Report as of June 30, 2023. A copy of her report is on file in the Linn County Clerk's Office in the Commissioners' Staff File.

Ms. Kamp indicated that the audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with; generally accepted accounting principles and auditing standards; the Oregon Municipal Audit Law and the related administrative rules and, federal, state and other agency rules and regulations related to expenditures of federal awards. She indicated that the audit resulted in an unmodified opinion which meant there was a "clean" opinion with no reservations. Discussion continued.

Commissioner Tucker asked for clarification on the budget expenditure exceeding certain appropriations. Ms. Kamp indicated that, during their review of the 2022-2023 budget appropriations, it was noted that the County did not conduct a public notice of budget hearing in accordance with ORS 294.473 for adjustments that exceeded 10% of the fund appropriation. Commissioner Tucker stated that it was a very small budget and the funds were not significant. Michelle Hawkins, Linn County Treasurer indicated that the reason for the additional funds in the budget was due to conservative spending on behalf of the Surveyor's office in regard to the Corner Preservation Fund. Commissioner Tucker asked if there was a way to provide a statement; it was a shame to have a comment like that with a "clean" audit. Ms. Kamp indicated that she wasn't aware of an exception for ORS 294.473 but she would look into it. Commissioner Nyquist stated that the County doesn't spend money just because it was the end of the fiscal year or in fear of an upcoming audit. He indicated that he would like a solution for the future. Ms. Hawkins indicated that since this occurred as June approached this year, it would become a task for the Treasurer's Office to check fund balances. Darrin Lane, Linn County Administrative Officer, indicated that the Board should talk with the Department of Revenue and get some guidance on the matter. Commissioner Nyquist indicated that the County had no problem announcing, advertising or scheduling a meeting in advance of the last week of June to adjust and acknowledge financial prudence. He also indicated that the audit didn't address cash handling within departments and that had previously been discussed. Ms. Kamp indicated, that wasn't part of the financial audit so it would be a separate engagement and she was waiting for approval from the County to move forward.

7. Reports of Staff and Committees:

A. Planning and Building Department Update – Steve Wills, Linn County Planning and Building Director.

Mr. Wills was not present to give the update. Alyssa Boles, Planning Manager, Linn County Planning and Building Department indicated that the Planning and Building Department's update would be rescheduled for later this month.

Ms. Boles presented the following two items.

B. Resolution & Order 2024-011 approving Applications by T2, Inc. for a Plan Text Amendment, Plan Map Amendment and a Zone Map Amendment affecting three properties.

Action – Commissioner Tucker moved and Commissioner Sprenger seconded the motion to approve Resolution & Order 2024-011. The vote was called. The motion passed unanimously.

C. Ordinance 2024-012 approving an Ordinance amending the Linn County Comprehensive Plan Text, Plan Map and Zoning Map.

Action – Commissioner Tucker moved and Commissioner Sprenger seconded the motion to approve Ordinance 2024-012. The vote was called. The motion passed unanimously.

D. Request for Refund from the Planning and Building Department to Michael Windom, \$1,027.20.

Action – Commissioner Tucker moved and Commissioner Sprenger seconded the motion to approve the Request for Refund from the Planning and Building Department to Michael Windom, \$1,027.20. The vote was called. The motion passed unanimously.

8. Linn County Quarterly Financial Report as of December 31, 2023 – Bill Palmer, Linn County Accounting Officer and Michelle Hawkins, Linn County Treasurer.

Mr. Palmer provided the Board with a Quarterly Financial Report as of December 31, 2023. A copy of this report is on file in the Linn County Clerk's Office in the Commissioners' Staff File.

Mr. Palmer stated that due to prudent spending, only 33% of the fund had been spent which was consistent with the previous year. He indicated that total fund balances, at this point, were strong and that was due to a higher than normal roll over balance from last year. He also indicated that the General Grants Fund had been reduced by \$7 million for the purchase of the Wheelhouse. Commissioner Sprenger thanked Mr. Palmer for his hard work on the audit. Commissioner Nyquist asked if there was any "one-time" federal or state funds that needed to be spent this year and Ms. Hawkins stated there was around \$2 million dollars in the budget that would need to be spent in 2025. Discussion continued.

Commissioner Nyquist indicated that Ms. Hawkins was limited on what she could do with funds by law and clarified that she was following those parameters. Commissioner Sprenger clarified, the county was not playing the stock market with tax-payers' money and Ms. Hawkins indicated that was correct.

9. Parks and Recreation Department – Stacey Whaley, Linn County Parks and Recreation Director.

A. Resolution & Order 2024-016 approving an Operating Licensing Agreement with the United States Forest Service and Linn County (Federal Campground Special Use Permit) and delegating authority to Stacey Whaley to execute originals.

Action – Commissioner Tucker moved and Commissioner Sprenger seconded the motion to approve Resolution & Order 2024-016. The vote was called. The motion passed unanimously.

Commissioner Nyquist indicated that there would be an item before the Board in the next couple of weeks for an adjustment to the Parks and Recreation Department's fee schedule and that changing their fees annually in June was hard on the department since it's in the middle of their busy season. He suggested allowing departments to change their fees in January. Ms. Whaley indicated that, as the employment market changed, they were having to pay more hourly in order to hire seasonal and temporary staff. Commissioner Sprenger stated that the proposal for the fee schedule change didn't have to do with the Forest Service contract and Ms. Whaley indicated that they were two separate issues; the increased rate proposals would primarily impact future reservations and the contract with the Forest Service would produce earnings for the department after the first year of operating expenses. Ms. Whaley indicated that the Parks and Recreation Department supported itself. Commissioner Tucker stated that the Forest Service rates didn't need approved and Ms. Whaley indicated those were dictated by the Forest Service. Discussion followed.

10. Correspondence: Commissioner Nyquist indicated that Alex Paul, Linn County Communications Officer, helped him craft a letter to the 2024 Oregon Legislators in regard to repealing Measure 110 which may go out as early as today.

11. Special Orders:

A. Personnel Action Forms.

Action – Commissioner Tucker moved and Commissioner Sprenger seconded the motion to accept the Personnel Action Forms list as Exhibit 1. The vote was called. The motion passed unanimously.

12. Unfinished Business and General Orders:

A. Calendar Update: Commissioner Nyquist indicated that he would be out of the office until Friday, January 19, 2024.

13. New Business: There was no new business to come before the Board.

14. Announcements: There was no announcements.

15. Business from the Public (3-minute limit per speaker): There was no one present from the public wishing to use this forum neither in person or telephonically.

16. Adjournment. There being no other business to come before the Board; the Board of Commissioners meeting was adjourned at 10:04 a.m. by unanimous consent.

The next regular public meeting of the Board of Commissioners is scheduled at 9:30 a.m. on Tuesday, January 16, 2024.

 Recorder
For Board of Commissioners
Courtney Leland

LINN COUNTY BOARD OF COMMISSIONERS



Roger Nyquist, Chair



William C. Tucker, Vice-Chair



Sherrie Sprenger, Commissioner

Date 1-23-2024