

**CROOK COUNTY FINANCE COMMITTEE MEETING MINUTES
OF JANUARY 16, 2025 MEETING**

Be It Remembered that the Crook County Finance Committee met on January 16, 2025, at 10:06 am in the County meeting room located at 203 NE Court St, Prineville, OR 97754.

Finance Committee Members Present: Treasurer, Galan Carter; County Manager, Will Van Vactor; and Finance Director, Christina Haron

Absentees: None

Board of Commissioner Members Present: None

Others Present in Person or Via Zoom: Sheriff, John Gautney

MEETING

The meeting was **called to order at 10:06 am** by Christina Haron.

Public Comment: None

MINUTES

Christina Haron passed out a paper copy of the current fiscal policies adopted by the County Board of Commissioners in 2024 for Fiscal Year 2025 and shared the electronic version on the screen for those attending via Zoom. She mentioned that the fiscal policies can also be found in the Budget Document posted on the County's website for fiscal year 2025 on page 219. She then asked if anyone needed time to review the document before proceeding. No one requested time to review.

Christina Haron asked how the committee would like to move through the document and discuss suggestions. Galan Carter recommended that the committee review the document on a page-by-page basis and discuss items on the pages where each member had suggested changes to the document. Christina would record the changes in a Word document with the committee's recommended changes for presentation of the redline document to the County Board of Commissioners for approval consideration.

There were no suggested changes or discussions for pages 1 or 2 of the document regarding the Executive Summary or Financial Planning and Budgeting Policies.

On page 3, regarding continued Financial Planning and Budgeting Policies, Christina Haron suggested that the Net Working Capital requirements for the Sheriff's Office be split out between the Sheriff's Office and the Parole and Probation Department due to the difference in revenue streams. The Sheriff's Office, excluding Parole & Probation, is property tax-funded, received once a year, whereas Parole & Probation is entirely grant-funded and receives quarterly payments. She suggested the Sheriff's Office, excluding Parole & Probation, continue to be subject to the 5-month Net Working Capital period to fund requirement but that Parole & Probation be subject to only a 3-month period to fund requirement. The other committee members agree with this suggestion.

Also on page 3, Christina Haron questioned the need for a Net Working Capital requirement for the Risk Management Fund due to that fund not being a fund that is used for operating and is intended to cover unexpected items such as liability insurance and workers comp deductibles. That fund is funded by internal service fees. The committee agreed to recommend that the Risk Management Fund should not be subject to a Net Working Capital requirement.

Additionally, on page 3, Christina Haron suggested rewording the note regarding the period to fund at the bottom of the page, citing it as ambiguous. There was discussion between the committee members about how best to word that note to ensure clarity of the calculation for period to fund. The final recommended wording of the note was settled on as follows “Period to fund is calculated based upon the average of budgeted Personnel, budgeted Materials & Services, budgeted Debt Service, and 20% of budgeted Capital Outlay expenditures for the current fiscal year.”

There were no suggested changes or discussion on page 4 regarding continuing Financial Planning and Budgeting Policies and Financial Reporting Policies.

On page 5, regarding Revenue Policies, Galan Carter requested to correct the word “diversity” to “diversify” under D1 relating to Revenue Diversification. The committee agreed to recommend that change.

On page 6, Will Van Vactor discussed the second paragraph under D8 regarding grant requirements and whether it was correct considering the new grant requirements revisions made to the County Code in 2024 as well as the County’s vision for grant application processes moving forward. The committee discussed the new changes under the County Code and determined that the only recommended change was to strike out the last sentence that read, “The evaluation shall be overseen and/or performed by the Finance Director in collaboration with the receiving department.”

There were no suggested changes or discussion for pages 7 or 8 regarding Cash Management Policies, Debt Policies, or Pension Funding Policies.

On page 9, regarding continued Pension Funding Policies under H2.b., Christina Haron requested updating the language regarding the PERS rate stabilization plan citing the upcoming potential changes to the County’s funding when the data centers come on the tax roll. The committee members discussed and settled on recommended wording to replace “during Fiscal Year 2026” with “on or before the end of Fiscal Year 2028”

Also on page 9, Christina Haron asked the committee to recommend a change to I3 under the Management of Fiscal Policies to add clarity about the members of the Finance Committee and their role. The committee members discussed the need for clarity and agreed to recommend the following changes to I3 by removing the period and adding the following wording “and shall provide recommended changes to the County Manager for consideration. The Finance Committee shall consist of the County Treasurer, Finance Director, and one other member appointed by the County Manager.” Will Van Vactor questioned whether the Finance Committee definition belonged in the Definition of Terms or written out under Section I. The committee discussed and agreed that the

only place where the Finance Committee was mentioned was under Section I so the decision was made to recommend the definition remain within the body I3 rather than be moved to the definition of terms. Will Van Vactor requested that County Counsel review the wording to ensure that it met all needed requirements. Christina Haron said she would send it to County Counsel's office for review.

Finally on page 9, under I6, Will Van Vactor noticed that the word "Judge" needed to be corrected to the "Board of Commissioners, Chair" as the County no longer has a County Judge. The committee agreed to this recommendation.

There were no suggested changes or discussion for page 10 regarding the Definition of Terms section.

Christina Haron asked if there were any other comments, questions, or changes in the document to be considered. All committee members agreed there were no more.

Christina Haron asked if the committee members were comfortable with their recommendations being sent to the Commissioners for approval consideration. The committee members agreed they were.

There being no further business before the Finance Committee, the meeting was **adjourned at 10:48 am by Christina Haron.**

Respectfully submitted,
Christina Haron