



WEST MULTNOMAH
Soil & Water Conservation District

Approved Budget Fiscal Year 2020-2021

Approved by Budget Committee on April 21, 2020
Budget Hearing to be held on June 16, 2020

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2701 NW Vaughn Street, Suite 450 • Portland, Oregon 97210
P: 503.238.4775 • F: 503.326.3942

www.wmswcd.org

Clean Water, Healthy Soil, Diverse Habitat

Table of Contents

SECTION 1: BUDGET PROCESS AND BUDGET COMMITTEE	4
Purpose and Structure of the Budget Message.....	4
Requirements of a Special District with a Voter-Approved Tax Base	4
Budget Committee	4
Duties of the Budget Committee	5
Duties of the Board of Directors	6
Post-Adoption Budget Changes.....	6
SECTION 2: DISTRICT STRATEGIC GOALS AND STRATEGIES.....	7
Mission and Goals	7
Racial Equity	7
Vision and Outcomes	7
Partners	9
Program Area Descriptions	12
Conservation Planning.....	12
Rural Programs.....	12
Urban Programs	14
Invasive Species Programs	16
Education Programs	16
Sturgeon Lake Restoration Project.....	17
Support for Conservation Programs and Fiscal Oversight	18
SECTION 3: BUDGET AND ASSUMPTIONS	19
Budget Preparation	19
Key Short-term Factors Guiding Development of Budget.....	19
Priorities and Issues for the Upcoming Year	20
Budget Documents and Funds	20
General Fund Resources (Form LB-20).....	21
General Fund Requirements (Form LB-30).....	23
Personnel services.....	23
Materials and Services – Operations.....	25
Materials and Services – Conservation Programs.....	25
Capital outlay.....	27
Transfer Out to Sturgeon Lake Fund	27
Contingency.....	27
Reserve for future expenditures	27

Debt.....27

Unappropriated ending fund balance27

Special Fund Resources and Requirements – Sturgeon Lake (Form LB-10).....28

Appendix A: Budget Calendar29

Appendix B: Local Budget (LB) Forms.....30

 NOTICE OF BUDGET HEARING30

 GENERAL FUND RESOURCES31

 GENERAL FUND REQUIREMENTS32

 STURGEON LAKE FUND33

Appendix C: Detailed Resources and Requirements.....34

Appendix D: Trends and Performance Measures35



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**West Multnomah Soil & Water Conservation District
Oregon**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **West Multnomah Soil & Water Conservation District, Oregon**, for its Annual Budget for the fiscal year beginning **July 1, 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

SECTION 1: BUDGET PROCESS AND BUDGET COMMITTEE

Purpose and Structure of the Budget Message

This Budget Message explains the West Multnomah Soil & Water Conservation District (District) budget for July 1, 2020, through June 30, 2021 (Fiscal Year (FY) 21). The budget is submitted for consideration under Oregon Budget Law, which guides the District through the budgeting process and is defined in Oregon Revised Statutes (ORS) Chapter 294.305 to 294.565 of Oregon State Law. This document is organized into three sections. Section 1 contains background information for a better understanding of the budgeting process. Section 2 provides a review of our mission, goals, vision, and all our programs. Section 3 covers factors guiding the budget development and our priorities, followed by an explanation of the budget and the assumptions used.

Requirements of a Special District with a Voter-Approved Tax Base

The District is a special district of the State of Oregon. It is a local unit of government formed under the authority of, and with the powers and duties described under ORS chapter 568. An elected Board of Directors representing five geographical zones and two at-large positions governs the District. The Board includes four appointed non-voting Associate Directors.

District voters approved a tax base in 2006, ensuring a stable revenue source for programs delivered to District constituents beginning in FY 2008. The permanent rate limit is set at 7.5 cents per \$1,000 of assessed value. The District's classification as a public taxing entity requires compliance with Oregon Local Budget Law.

The District is required to establish a Budget Committee, hold public meetings, and approve the proposed budget. These meetings are normally in April. All meetings of the Budget Committee are subject to Oregon's Public Meetings Law (ORS 192.610 through ORS 192.690). Our Budget Calendar (see Appendix) reflects all actions and due dates required to ensure we are in compliance with Oregon Budget Law.

The Budget Message and accompanying worksheets and supporting data are provided to the Budget Committee and the public for review and are intended to explain the proposed budget and highlight any significant changes in the District's financial position. These documents will be available at the District office and on the District website (www.wmswcd.org) throughout the budget process.

Budget Committee

The Budget Committee (see table below) is composed of the District's seven-member Board of Directors and an equal number of local registered voters (Electors) residing within the District's boundary. Electors are appointed by the District's Board of Directors to serve three-year terms. Terms of Electors are staggered to help provide continuity from year to year and to allow new ideas and perspectives to be part of the Committee's deliberations.

Name	Position	Status
Finlay Anderson	Elector	Re-appointed in 2018, in third year of term
Rachel Dvorsky	Elector	Re-appointed in 2020, in first year of term
Jan Hamer	Elector	Re-appointed in 2018, in third year of term
Sydney Scout	Elector	Appointed in 2018, in third year of term
Xuan Sibell	Elector	Re-appointed in 2019, in second year of
Susan Weedall	Elector	Appointed in 2020, in first year of term
Edward Woods	Elector	Re-appointed in 2020, in first year of term
Jane Hartline	Board, Zone 2	Elected Board member through 12.31.20
Brian Lightcap	Board, Zone 4	Elected Board member through 12.31.22
Shawn Looney	Board Secretary, At-Large	Elected Board member through 12.31.22
Weston Miller	Board Treasurer, At-Large	Elected Board member through 12.31.20
Kim Peterson	Board, Zone 1	Elected Board member through 12.31.20
Terri Preeg Riggsby	Board Chair, Zone 5	Elected Board member through 12.31.22
George Sowder	Board Vice-Chair, Zone 3	Elected Board member through 12.31.20

Duties of the Budget Committee

The official duties of the Budget Committee are to:

1. Meet publicly to review the proposed budget document and message;
2. Provide an opportunity for public input and discussion on the proposed budget; and
3. Approve the budget and the necessary property tax rate as proposed or as modified with all funds in balance.

The Committee elects a presiding officer to help the Committee reach an affirmative vote in approving the budget. In order to perform its duties, the Committee must have a quorum present, which is defined as a majority (eight or more) of the total Committee membership (14). In order to take formal action, the Committee must have an affirmative vote at least equal to a quorum.

After the Budget Committee has approved the budget, set the property tax levy and submitted the Approved Budget to the Board of Directors, their work as the Budget Committee is done.

Duties of the Board of Directors

Following approval of the budget by the Budget Committee, the District's Board of Directors holds a budget hearing on the budget as approved by the Committee. Any person may comment on the approved budget at the hearing.

After the hearing, the Board of Directors may change the budget expenditures approved by the Budget Committee. However, if the Board increases expenditures in either the General Fund or the Sturgeon Lake Fund by 10 percent or more, the District must republish the amended budget summary and hold another budget hearing.

The deadline for the Board of Directors to enact a resolution that adopts the budget, makes appropriations, and imposes a tax levy is June 30.

Post-Adoption Budget Changes

Once the budget is adopted, the District is bound by the resources and requirements for each fund as detailed in the budget document and summarized in the resolution. The resolution makes appropriations in total for District operations, which includes requirements by category: personnel, material & services, and capital outlay. Budget law allows transfers of budgeted funds between line-item categories as long as the appropriated funds in total are not exceeded; however, District policy requires Board of Directors' approval for these types of transfers. It is illegal to overspend an appropriation in total.

There are a number of ways to amend the budget should it become necessary during the fiscal year. The process will vary depending on the nature and magnitude of the change. In all cases, action is required prior to an appropriated amount being exceeded. Some changes require the Board of Directors to pass a resolution; many changes require a supplemental budget; and certain changes require that a public hearing be held before the Board can make the change.

SECTION 2: DISTRICT STRATEGIC GOALS AND STRATEGIES

Mission and Goals

The District's mission is to conserve and protect soil and water resources for people, wildlife, and the environment. The District operates around six strategic goals to fulfill our mission: (1) improve water quality in our watersheds; (2) minimize erosion and build healthy soils; (3) enhance habitats, biodiversity and ecosystem function; (4) enhance the productivity and sustainability of working lands; (5) cultivate land stewards of all ages; and (6) ensure that the District is a vibrant agency. The District's annual budget supports our mission and strategic goals, and it is guided by our annual work plans. Our annual work plans address the long-term conservation opportunities and associated concerns that are discussed in our [Long-Range Business Plan](#), which is in the process of being updated. In developing the budget, we considered both our long-term goals and the short-term factors (see [Section 3](#)) that influenced our annual work plans and our key performance measures (see [Appendix D](#)) related to fulfilling our mission, meeting our goals and making progress on our priorities.

Racial Equity

In recognition of the need to address unconscious bias, remove cultural barriers in our programs and eliminate disparities in our work, the District's Board of Directors has a standing Diversity, Equity and Inclusion (DEI) committee dedicated to developing strategies with all stakeholders to make progress in the area of equity. Progress to-date includes adoption of a [Racial Equity Statement](#) in 2017, an [Equity Lens](#) in 2018, and Organizational Diversity, Equity and Inclusion Guiding Principles in 2020. The Racial Equity Statement contains the Board's vision for racial equity, the need for it, and how the District will hold itself accountable to it. The Equity Lens is used to ensure the removal of bias and disparities that result in barriers or unfavorable outcomes for historically marginalized cultures, communities and peoples; its use has become standard in our District hiring practices. The Guiding Principles provide clarity, commitment and accountability to the communities the District serves.

Additionally, the District has worked to increase awareness of environmental injustice issues, specifically the burden of severe pollution and climate change falling disproportionately on black, indigenous, and people of color communities due to historical (e.g. redlining) and ongoing (e.g. displacement) systemic racism and oppression. Work on this will continue into FY21, with efforts to include these communities in our long-range business planning process, specifically identifying ways to improve environmental health for all in our District through education and collaborations on habitat restoration practices that improve water and soil health in affected communities. Our practices within all program areas honor our ongoing efforts to make equity a central principle and component of all we do.

Vision and Outcomes

The District provides educational, technical and financial conservation assistance to private landowners, businesses, schools, non-governmental organizations, residents and other members of the public within its service area; which consists of Multnomah County west of the Willamette River and all of Sauvie Island (including the Columbia County portion of the island) and a portion of the

Bonny Slope area of the Tualatin Mountains in Washington County. Specific programs include conservation planning, healthy streams, urban habitats, neighborhood demonstration projects, early detection rapid response management and control of invasive species, rural farms, forest conservation, environmental education, healthy habitats, and wetland conservation. The District's signature project is the recently completed multi-million dollar Sturgeon Lake Restoration Project on Sauvie Island, in partnership with the U.S. Army Corps of Engineers, the Bonneville Power Administration, Columbia River Estuary Study Taskforce, Multnomah County, Metro Parks and Nature, Oregon Department of Fish and Wildlife (ODFW), the Oregon Wildlife Foundation and the Oregon Watershed Enhancement Board.

Our budget supports the following outcomes:

- More urban and rural landowners will be knowledgeable about invasive weeds and will be diligent about controlling them on their property.
- Horses, cows, goats and sheep will enjoy lush pastures and their feces won't pollute our streams and rivers.
- Our streams, rivers and watersheds will be healthier and support threatened and endangered fish species such as salmon and steelhead.
- Wildlife will thrive with ample food and shelter, and will co-exist with people on farms and in suburban backyards.
- Rare habitats, such as oak savannahs and prairies, ash swales, wet meadows and ponds will be appreciated and restored.
- Forests and farms will be stewarded thoughtfully and knowledgeably based on a conservation plan written around private landowner goals for owning the lands.
- Residents and neighborhoods will enthusiastically tackle small-scale stormwater catchment projects like de-paving or de-lawnning, building healthy soils, native plant landscaping including planting trees and biodegradable erosion control.
- Pollinator hedgerow projects both big and small will abound and support our native bee populations and other pollinators such as moths and butterflies through a variety of native flora that bloom throughout the season from later winter to late fall.
- We'll enjoy more locally-grown food, farmed with methods that contribute to the long-term health of the land.
- Historically-underserved communities will be safe, comfortable and rich in healthy soil, clean water and diverse habitats.

Our work will only be successful if we are able to truly partner with all facets of the community, engage with respect, authentically listen, and have the courage to share decision-making, control and resources with others. The District is committed to continuously evaluating and updating our programs to better serve communities of color. Our goal is to welcome, engage and include people of color in all facets of our organization.

Partners

The District achieves our vision by working with people, communities, residents, landowners, agencies, schools, churches and other community organizations, non-governmental organizations and businesses. Partners (with example references to our shared interests) include, but are not limited to:

- ❖ Audubon Society of Portland (Backyard Habitat Certification Program, collaborative efforts, education and outreach, landowner outreach)
- ❖ American Forest Foundation (education and outreach)
- ❖ Bonneville Power Administration (Sturgeon Lake, wetland restoration)
- ❖ Build Local Alliance (forestry, working lands)
- ❖ Center for Diversity and the Environment (diversity equity and inclusion)
- ❖ City of Portland, Bureau of Environmental Services (BES) (invasive species, habitat restoration, volunteer support, funding support, stormwater management)
- ❖ City of Portland, Office of Equity and Human Rights (diversity, equity and inclusion)
- ❖ City of Portland, Parks and Recreation (forestry, canopy weeds, habitat diversity, green workforce development)
- ❖ Clackamas Soil and Water Conservation District (shared programs)
- ❖ Clean Water Services (invasive species, understory seeding)
- ❖ Coalition of Communities of Color (diversity equity and inclusion)
- ❖ Columbia Land Trust (Backyard Habitat Certification Program, collaborative efforts, education and outreach, landowner outreach)
- ❖ Columbia River Estuary Study Taskforce (CREST) (Sturgeon Lake Restoration & McCarthy Creek Wetland Reserve projects, other wetland restoration)
- ❖ Columbia Soil and Water Conservation District (shared programs)
- ❖ DEPAVE (stormwater, habitat restoration)
- ❖ Ecology in Classrooms and Outdoors (ECO) (education)
- ❖ East Multnomah Soil and Water Conservation District (shared programs)
- ❖ Forest Park Conservancy (forestry, habitat diversity, invasive species, green workforce development)
- ❖ Forest Park Neighborhood Association (invasive species, outreach, collaborative efforts)
- ❖ Forest Stewards Guild (landowner education, forest habitat)
- ❖ Friends of Marquam (volunteer support, landowner outreach, collaborative efforts)
- ❖ Friends of Terwilliger (volunteer support, landowner outreach, collaborative efforts)
- ❖ Friends of Tryon Creek (environmental and cultural education)
- ❖ 4-County Cooperative Weed Management Area (invasive species, education and outreach, mapping, technical collaboration)
- ❖ Green workforce development organizations such as Verde, Wisdom of the Elders and the Blueprint Foundation (diversity, equity and inclusion)
- ❖ Government Finance Officers Association (fiscal management, budgeting)

- ❖ The Intertwine Alliance (education and outreach, diversity equity and inclusion, oak habitats, strategic conservation planning, urban and residential programs)
- ❖ Lower Columbia River Estuary Partnership (wetland conservation)
- ❖ Linnton Neighborhood Association (invasive species, native landscapes)
- ❖ Metro Parks and Nature (forestry, oak mapping, strategic planning, habitat restoration, invasive species education, diversity equity and inclusion, education, collaborative efforts)
- ❖ Northwest Natural Resource Group (forestry assistance)
- ❖ Oregon Association of Conservation Districts (regional and statewide coordination)
- ❖ Oregon Bee Project (strategic planning, pollinator education)
- ❖ Oregon Department of Agriculture (ODA) (capacity, governance, authorities, water quality, invasive species)
- ❖ Oregon Department of Environmental Quality (water quality-related grant funding)
- ❖ Oregon Department of Fish and Wildlife (Sturgeon Lake Restoration, Sauvie Island habitats, wildlife habitat related tax deferral programs)
- ❖ Oregon Department of Forestry (forestry, wildfire protection)
- ❖ Oregon iMap Invasives (invasive species, mapping)
- ❖ Oregon Invasive Species Council (invasive species)
- ❖ Oregon Parks and Recreation Department (invasive weeds, conservation education)
- ❖ Oregon State University Extension Service (Master Gardeners, Forestry, Agriculture, Soil, Oregon Integrated Pest Management Website, Soil School)
- ❖ Oregon Tree Farm System (education, forest certification)
- ❖ Oregon Wildlife Foundation (fundraising for conservation)
- ❖ Oregon Zoo Education Center (education, outreach)
- ❖ Pinchot Institute of Conservation (forestry, forest carbon offsets)
- ❖ PKS International LLC Community Engagement Liaison Services (community engagement, listening surveys, diversity, equity and inclusion)
- ❖ Portland State University, Center for Lakes and Reservoirs (monitoring)
- ❖ Portland State University, Mark O. Hatfield School of Government, Center for Public Service, Executive Master of Public Administration Program (urban program development initiative)
- ❖ River View Cemetery (forests, healthy streams, native habitats)
- ❖ Samara Group (education and outreach)
- ❖ Sauvie Island Center (education, organic farming)
- ❖ Sauvie Island Community Association (education and outreach)
- ❖ Sauvie Island Drainage Improvement Company (agriculture, habitat restoration, water quality)
- ❖ Sauvie Island Grange (education, community)
- ❖ Sauvie Island Habitat Partnership (invasive weeds, canopy weeds, habitat restoration, frogs, turtles, pond habitat, education, strategic planning)
- ❖ Scappoose Bay Watershed Council (wetland restoration, strategic conservation planning, moorages, community science & water quality, outreach & education)
- ❖ Skyline Ridge Neighbors (forestry, invasive plants, canopy weeds, education)

- ❖ Special Districts Association of Oregon (administrative, legal and human resources)
- ❖ Tax Supervising and Conservation Commission (budgeting)
- ❖ Tryon Creek Watershed Council (healthy streams, restoration, invasive species)
- ❖ Tualatin River Watershed Council (water quality, fish passage, habitat restoration)
- ❖ Tualatin Soil and Water Conservation District (Soil School, shared programs)
- ❖ U.S. Department of Agriculture, Natural Resources Conservation Service (forestry, agriculture, wetlands, soil health, drainage and irrigation districts, oak woodland and prairie)
- ❖ U.S. Fish and Wildlife Service (habitat restoration)
- ❖ West Willamette Restoration Partnership (invasive species, habitat restoration, volunteer, neighborhood support and collaborative efforts)
- ❖ Western Invasives Network (invasive species)
- ❖ Westside Watershed Resource Center (habitat restoration, stormwater management, volunteer and neighborhood support)
- ❖ Willamette Partnership (ecosystem services, market incentives for conservation)
- ❖ World Forest Institute International Fellowship Program (diversity equity and inclusion, forestry)

Partners having a significant impact on the budget are discussed in more detail in Section 3.

Program Area Descriptions

Conservation Planning

District conservationists work with landowners to develop conservation plans. The plans identify practices to best protect soil and water quality, enhance plant and animal health, restore and maintain diverse natural habitats, and financially benefit landowners. The conservation planning process offers a number of tools landowners can use to meet these ends, whether they have forests, farms, or other types of properties.

Rural Programs

Farms

The District partners with the U.S. Department of Agriculture's Natural Resources Conservation Service (NRCS), the ODA and Oregon State University (OSU) Extension Service to provide farmers the education, technical and financial assistance with the goal of preventing soil erosion, improving soil health and maintaining water quality while operating their farm. Historically, the District has worked mostly with produce, livestock and horse farms on Sauvie Island. In recent years, staff, board members, partners and community members have collaborated to broaden our reach by assisting any farm in the District – including urban farms and operations of all sizes and scope. As Portland continues to grow, both the population and “local food” movement have diversified. As a result, the farms and farmers within the district have changed in the last 10 years. Consistent with our diversity, equity and inclusion goals, our farms program continues to evolve to reach those newer to farming.

The District helps farmers by providing them with comprehensive conservation plans and connections to financial resources to help them with soil health. These resources include NRCS Farm Bill conservation programs as well as District funding. The District also assists livestock, horse barns and other animal operations with issues such as mud, compaction, invasive plants, forage production, and manure management. Farm and livestock owners also host District conservation projects implemented through Healthy Streams and Special Habitats programs (described below).

Forests

The District is the lead management planning, technical and financial assistance provider to private non-industrial forest landowners in its service area. The overall goal is to help landowners understand their opportunities and responsibilities in owning forestland and encourage them to actively manage their forests to these ends so as to keep forests healthy and working. Specific programs focus on managing unhealthy overcrowded tree stocking through selective thinning that promotes the development of larger trees, the development of important structural wildlife habitats through dead and down wood and standing dead trees as well as practices that remove hazardous wildfire fuels and create defensible space in case of a wildfire. Diverse native trees and shrubs are planted in our restoration projects to offer habitat and resiliency. There's an emphasis on incorporating pollinator habitat into our forestry plantings. A priority emphasis area in the North Tualatin Mountains – the Greater Forest Park Conservation Initiative – is centered around partnerships with the Forest Park Conservancy, Metro Parks and Nature, Oregon Department of

Forestry, Oregon State University Forestry and Natural Resource Extension and other non-governmental forestry organizations.

Special Habitats

By providing technical and financial assistance, the District helps private landowners enhance and expand regionally significant habitats such as Oregon white oak woodlands, savanna and prairie; wetlands and ponds. The assistance provides resources to conduct site preparation, secure planting materials, and provide maintenance to control competing vegetation until planted forbs, shrubs and trees have become established. Oak habitat restoration includes both removing competing vegetation, such as overtopping Douglas-fir and invasive weeds, and planting oaks and associated native understory and savanna/prairie species. The District works with partners such as NRCS to develop funding sources and projects for oak habitat and wetland restoration, enhancement and expansion on private lands. The District supports and participates in landscape-level strategic conservation planning. The District works with partners through The Intertwine Alliance to map and prioritize Oregon white oak habitat across the region, develop a strategic plan for oak conservation, educate the public about the value of this declining habitat, offer educational workshops and publications, and financially support such efforts. The District also provides and supports other education and outreach related to rare or significant habitats, including habitat for pollinators, within the District.

The District assists private landowners who own wetland habitats, including floodplain, emergent wetland, wet prairie, off-channel habitat for salmon, and large ponds to enhance them. The District has a multiple-year Cooperative Agreement with NRCS to implement fish passage and restoration of riparian and other native habitats, including oak savanna and pollinator hedgerows on private land near the confluence of McCarthy Creek and the Multnomah Channel. NRCS, the District and our partner CREST are also assisting with an effort to enhance the area for juvenile salmonid habitat.

The District collaborates with the Sauvie Island Habitat Partnership & Scappoose Bay Watershed Council to present educational workshops and create educational documents and plans – such as the newly published *Sauvie Island and Multnomah Channel Bottomlands Conservation Opportunities* resource -- around special habitats; to oversee wildlife surveys and construct basking structures for native turtles; engage the moorage community along the Multnomah Channel to monitor and protect water quality, and improve special habitats including pond, shoreline and oak. In partnership with SBWC and the moorage community, the *Living on the Water Guide* developed by the District and SBWC continues to serve as a guide. The District also works directly with the floating community to identify and implement projects.

Healthy Streams

Financial and technical assistance is provided to landowners for streamside (aka “riparian”) restoration to improve water quality, fish and wildlife habitat and to minimize streambank erosion. Focus areas for the District’s full-funding Healthy Streams Program include McCarthy Creek, Abbey and Rock Creek in the rural West Hills, and the canals and ditches on Sauvie Island. The District provides conservation planning, secures plant materials and other project supplies, directs and manages native plant establishment, does short to long-term maintenance -- including work by paid crews, and provides ongoing monitoring and adaptive management to maximize project success –

all on behalf of enrolled Healthy Streams Program landowners. To optimize conservation results, priority for technical and funding support is given to projects that are larger, involve contiguous properties, and are in watersheds supporting salmonid fish or other priority wildlife or resource concerns. Other geographic areas of interest for technical assistance and partial funding include the Crabapple watershed and shoreline areas of Multnomah Channel.

The District supports the Sauvie Island Drainage Improvement Company to identify and implement improved canal maintenance practices and to survey for aquatic invasive weeds. In partnership with SBWC and with funding secured from DEQ, water quality monitoring has occurred on the Sauvie Island canals and an operations and maintenance plan for the canals was developed for SIDIC. Work continues on the plan, research and partnership development, and funding opportunities.

Urban Programs

Over the last year, the urban program has begun implementing efficiency and effectiveness measures and has been proactively developing equitable and inclusive partnership and programs. The specifics of these efforts are discussed within each urban program area as described below.

Canopy Weeds

In cooperation with the Forest Park Conservancy and Portland Parks & Recreation, this program offers treatment of invasive canopy weeds ivy and clematis on trees in priority habitat areas in the Greater Forest Park Conservation Initiative area. To participate in this program, residents must agree to keep these invasive plants from re-establishing on treated trees. The program's goal is to reduce ivy seed spread, save trees and engage as well as educate residents. Previously treated sites are being monitored and follow-up with landowners is on-going regarding how this program impacts management of their land as well as how well they have been able to achieve their maintenance obligations.

Demonstration Projects

Urban demonstration projects provide technical and funding assistance to groups of neighbors, neighborhood associations, community organizations and businesses focused on engaging and educating community members through implemented conservation practices, interpretive signage and/or art. Examples include demonstration of stormwater projects, pollinator hedgerows and meadowscapes that also serve as education and outreach tools. Projects that proactively engage, collaborate with and/or are led by historically underserved communities and/or community members, including communities of color, are prioritized for funding assistance. Past participants of this program are being surveyed to understand if their demonstration sites are actively maintained and used for education and engagement purposes. Opportunities to streamline processes and materials as well as collaborate with partners on outreach are continually pursued.

Healthy Watersheds

The District works with land managers including residential homeowners, renters, homeowner associations, commercial land managers and educational institutions to develop and implement plans focused on invasive plant removal, native plant establishment, stormwater management and wildlife enhancements. Funding and project management support to assist with implementation of

these plans is prioritized through a ranking of the overall acreage impacted, unique critical habitats protected or enhanced, adjacency to natural areas and other restored properties, number of residents impacted, and equity outcomes. Our work includes reviewing ecological outcomes from removing invasive plants, installing native plants, enhancing wildlife habitat, improving stormwater outcomes and engaging as well as educating residents in land management. This work is conducted in collaboration with culturally-specific green workforce development organizations to compliment diversity, equity and inclusion goals.

Urban Partners

This program aims to support strategic partnerships to maximize our resources and minimize duplication with other organizations. The challenge the District faces when servicing residents, businesses and other private landowners in heavily urbanized areas of the District is that the number of individuals we would like to reach exceeds our capacity. The District addresses this challenge by providing funding to partner organizations that can leverage the District's efforts by efficiently and effectively performing on-the-ground work, as well as education, outreach and planning that supports our mission, including equitable outcomes for all. The partner organizations that receive partner funding from the District are the Backyard Habitat Certification Program (BHCP), Forest Park Conservancy (FPC), Tryon Creek Watershed Council (TCWC), and Westside Watershed Resource Center (WRC).

The District serves as a funding and training partner for Portland Audubon and the Columbia River Land Trust in the delivery of the BHCP to urban residents that own an acre or less. This program provides onsite assistance and resources with a follow-up certification that participants have successfully controlled invasive weeds, installed native plants, enhanced wildlife habitat, and addressed stormwater impacts.

In addition to delivering the Canopy Weeds program, the FPC helps us focus on critical habitat corridor issues, invasive species, volunteer engagement and green infrastructure in northwest Portland.

The TCWC focuses on riparian and upland habitat restoration, water quality, invasive species, community engagement and fish passage in the Tryon Creek watershed through monitoring, watershed planning, workshops, volunteer work parties, community events and the coordination of partnerships.

The SWRC works with southwest Portland neighborhood associations, residents, businesses and community organizations to connect residents with technical information and referrals for invasive plant removal, native plant landscaping, stormwater management, natural gardening and other practices that enhance the health of the Fanno Creek, Tryon Creek, Stephens Creek, and other Willamette River sub-watersheds. The SWRC coordinates and implements the Stormwater Stars program, which provides hands-on learning opportunities, community events and online resources to residents focused on stormwater management practices suitable for Portland's challenging west hills.

The West Willamette Restoration Partnership receives support, although not through our partner funding, for work on habitat enhancement and stewardship efforts in southwest Portland's

Willamette River sub-watersheds to provide a key link in the wildlife corridor connecting Forest Park and Tryon Creek State Natural Area.

Invasive Species Programs

Early Detection, Rapid Response (EDRR) Invasive Plants

This program promotes removing invasive and noxious weeds through a prevention campaign combined with early detection and rapid response through surveying and timely control measures. Priority invasive targets are garlic mustard, false brome, knotweed, spurge laurel, giant hogweed, orange hawkweed, and common reed. The goal is to avoid introductions through prevention and eradicate where possible in the event of an introduction. If eradication is not possible, our goal is to contain or slow the spread of these weeds. This management strategy is designed to limit the spread of new infestations while populations are small and while establishment can be prevented. If prevention isn't possible, the most time and cost-effective way to manage new invasive weeds is through aggressive and targeted eradication control of newly discovered and localized infestations. District staff utilize a customizable mobile data collection platform application called "Fulcrum" to map and track all our EDRR survey, control and data records. These include absence or presence data, locations of infestations and extent, site data information, herbicide treatment information, annual status, and more. Additionally, staff and contractors alike use it as a historical record-keeping device to locate past sites and monitor them (and perform any necessary follow-up measures).

Native Plant Revegetation

These funds are used on cost-share projects with landowners to implement full-scale restoration plans, assisted by contractors, at priority sites where EDRR efforts are being performed. These projects implement written conservation plans that the Invasive Species Program Coordinator creates with landowners and require a 50-50 cash/in-kind match that is provided by the participating landowner. Another aspect of this program, which aims to expand revegetation efforts beyond what the District can implement through contractors, is to provide landowners that have an EDRR treatment site with access to restoration kits such as native plants and native seed mixes. Landowners are expected to perform any additional site preparation and are responsible for sowing the seed and/or installing the native plants.

Partner Support

Three partner organizations receive funding support through the Invasive Species Program: iMap Invasives, OSU Extension Service's non-agricultural Integrated Pest Management *Solve Pest Problems* website, and the 4-County Cooperative Weed Management Area.

Education Programs

Educational efforts include installing demonstration gardens and habitats in high visibility areas at schools and community centers as well as delivering conservation education through workshops, training, and other events such as Soil School, Weed Watchers, Tree School and Stormwater Stars. The District is continuing a partnership with the Oregon Zoo Education Center to design and implement interpretive programs that provide information to the public on a wide array of conservation-related topics including but not limited to invasive species identification and removal, native plants for pollinators, oak and other habitat restoration, soil health, and clean water practices.

The District also aims to provide funding support to key environmental education organizations such as Ecology in Classrooms & Outdoors (ECO), Friends of Tryon Creek, and Sauvie Island Center, which is building sustainable capacity to provide farm education for schools.

Sturgeon Lake Restoration Project

Situated between the Columbia River and Multnomah Channel the 3,200 acres of Sturgeon Lake forms the core of the Sauvie Island Wildlife Area managed by the Oregon Department of Fish and Wildlife (ODFW). Sturgeon Lake is important habitat for endangered salmon, sturgeon and Pacific lamprey and is an integral part of the Pacific flyway for pacific coast migratory waterfowl. It is one of the premier natural and biologically significant aquatic and wildlife habitats in the state. The lake was threatened with sediment infill due to the lack of sediment flushing during tidal floods and high flow events. Thanks to the success of the Sturgeon Lake restoration project, hydrological flows from the Columbia River to the lake have been restored. Principle partners in the project included the Bonneville Power Administration, the US Army Corps of Engineers, the Columbia River Estuary Study Taskforce, PC Trask and Associates, the Oregon Department of Fish and Wildlife, the Oregon Department of State Lands, Multnomah County, the Oregon Wildlife Foundation and four cooperating private landowners.

After over a decade of partnership building, planning, fundraising, and engineering, and months of construction spanning the last and current fiscal year, the Dairy Creek channel reopened to tidal flow between the Columbia River and Sturgeon Lake on Sauvie Island. The Columbia River Estuary Study Taskforce (CREST) oversaw the construction of the project to replace two failing culverts under Reeder Road and remove the sediment and debris clogging the channel. In the fall of 2018, for the first time in 22 years, the tidally influenced waters of the Columbia River were once again fully connected to Sturgeon Lake.

Although the most significant milestones have been completed, work on this project will continue in FY21. Specifically, the District needs to complete work on the irrigation reconfiguration for one of the cooperating primary landowners. The District also needs to negotiate a permanent access agreement with the Oregon Department of State Lands (DSL) to allow the District to perform monitoring and maintenance of the Dairy Creek channel below the ordinary, tidally influenced high watermark. Our current temporary access agreement with DSL expires on July 1, 2020, and will be extended until the permanent agreement is in place.

Since 2017, the District and CREST have been actively restoring approximately 13 acres of riparian habitat along Dairy Creek. This work will continue in FY21. An Oregon Watershed Enhancement Board Local Small Grant obtained by the District reimbursed some of the costs for this work in FY20, but is not available in FY21. Both CREST and the District will continue to monitor those plantings for survival as well as to observe natural wetland plant regeneration within the Dairy Creek channel.

The District continues to partner with the Scappoose Bay Watershed Council (SBWC) to conduct biennial aquatic invasive plant surveys within Sturgeon Lake. SBWC is also leading the coordination of community science volunteers to monitor the lake and surrounding areas throughout the year. As part of the overall monitoring effort, ODFW and the US Army Corps of Engineers are in the process of installing (expected to be complete by June 30, 2020) the Passive Integrated Transponder (PIT)

tag array at the Reeder Road crossing for the purpose of monitoring juvenile salmonid fish access to Sturgeon Lake from the Columbia River. CREST and the District will be responsible for the management of the data collected from the PIT tag array.

Support for Conservation Programs and Fiscal Oversight

Communications & Outreach

The District's communications and outreach program maintains consistent conservation messaging and operates in a strategic manner to reach constituents who benefit from District conservation education and practices. We engage partner and neighborhood organizations, and residents of the District in a collaborative effort to educate the community about conservation issues and opportunities.

Our communication tools include our website, social media, newsletters, annual reports, news releases, workshops, articles in community newsletters, and outreach activities, including event tabling, presentations, and public speaking engagements. The District produces a wide variety of products to help educate residents, landowners, and homeowners about priority program areas and conservation activities. Products include books, brochures, flyers, mailers, videos, banners, signs, stickers, and other creative materials.

Administrative Operations

To maximize efficiencies and staff capacity, the administrative operations team provides support on grant reporting, contracting, vehicle fleet needs, and technology used in the office and out in the field. To ensure a productive, rewarding and safe work environment, the District offers competitive benefits and supportive human resources policies and programs. This support is critical to ensuring that the District continues its vital conservation work and remains a vibrant agency.

Fiscal Oversight

The Controller, District Manager, and Board Treasurer regularly monitor accounts and compare expenditures to limits authorized in the budget. Each month, the Board of Directors reviews the District's financial statements, discussing any variances from budget and changes in financial position. Financially, the District has done a good job of sustaining programs and funding special initiatives, while ensuring that the organization is fully compliant with all laws and regulations pertaining to public funds. Specifically, the District has a strong, effective and comprehensive system of fiscal, budgetary and internal controls to protect the public funds entrusted to the care of the District.

All District funds are held in Qualified Public Depositories approved by the Oregon State Treasury: the Oregon State Treasury's Local Government Investment Pool (LGIP) and US Bank. In general, long-term savings are held in the LGIP account, while short-term operating capital is held in the US Bank account. The District's financial statements are audited annually. The audit report is filed with the Oregon Secretary of State, Division of Audits.

SECTION 3: BUDGET AND ASSUMPTIONS

Budget Preparation

The proposed FY21 budget is in balance and complies with Oregon Local Budget Law, state statutes, and generally accepted accounting principles. The budget supports implementation of the District's annual work plans and programs for FY21 as summarized in Section 2 and is consistent with the District's mission, vision, and desired outcomes as summarized in Section 1. It is prepared on a modified accrual basis (recognizing revenues when they become available and measurable, and recognizing expenditures when liabilities are incurred), which is consistent with how the District's financial statements are prepared.

Key Short-term Factors Guiding Development of Budget

The most important short-term factor guiding the budget development this year is the uncertainty created by the coronavirus (COVID-19) pandemic. We were already on a course to budget very conservatively this year. We've spent the last few months working on the financial sustainability aspects of our long-range business plan, so we feel prepared to weather the impact that this unprecedented situation will bring.

Property tax due dates are set by state law, but it's possible, in order to ease the economic hardship being experienced by many, that the state legislature or an executive order could extend the due date past the normal November 15, when full payments or the first of three payments are due. Even if the due date is not extended, late penalty fees and interest charges may be waived, which would result in later payments for many. Although we're confident that the projected property tax revenues will be collected, delayed payments will affect our cash flow. It will be critical that we start the fiscal year with ample funds to wait out delayed collection streams.

Federal and state agencies will be strained by the economic downturn and may have fewer funds available for the grants that fund our conservation and habitat restoration work. Already OWEB has experienced shrinking lottery revenue and has put a pause on announcing any more grant awards this spring due to budget uncertainties. Future Oregon State Weed Board grant funding for garlic mustard control that our budget anticipates being awarded in the spring of 2021 is uncertain, effecting revenues in mid-2021.

Financial losses in the stock market will have an impact on the unfunded PERS liability, which won't affect the current year's PERS expense, but could have a significant impact on future years, especially if efforts towards pension reform do not result in relief from escalating costs. Some relief from rising PERS costs will come from the District's participation in the incentives offered to employers to make extra, one-time contributions to pay down unfunded liabilities faster. The District made a \$25,000 contribution in the fall of 2019.

The other continuing impact on our budget comes from the large shifts in resources taken from our conservation programs over the last two years and continuing into next year to cover cost overruns on the Sturgeon Lake Restoration Project (approximately \$200,000 through this budget year and another \$111,000 projected for next year's budget). The cost overruns have not only impacted our programs, but have also eaten into available built-up reserves from prior budget years. The result has been more reliance on grant funding to do a lot of our conservation work.

Priorities and Issues for the Upcoming Year

Although our annual budget is focused on the short-term, our priorities reflect not just the immediate issues, but also include factors effecting the long-term health of the District and the communities it serves. Our priority this fall we will be continuing to update our LRBP, which expires on December 31, 2020. Integrated with that update is our work on financial sustainability and organizational health.

Our financial sustainability work within the long-range business planning has created a shared vision for our District that will balance our long-term goals with our short-term needs. As part of this, our focus in developing the budget has been to ensure that our annual budgeted expenditures for personnel costs, materials and services, and capital outlay do not exceed our budgeted revenues for the year. In the past, some of our programs were budgeted assuming the most optimistic outcomes in terms of staff capacity, landowner interest, and partner collaborations. Often those optimistic plans did not come to fruition and we found that those program dollars went unspent when other programs had the capacity, but not the funds to fulfill their objectives. This year, we've asked all programs to plan their projects and request funds on a more realistic basis based on their capacity.

Our organizational health work will complement our financial sustainability work by ensuring we are operating as effectively and efficiently as possible, while also focusing on the wellbeing of our most important asset, our staff; additionally, we'll be putting in place a continuity plan to ensure successful ongoing operations in the event of a disaster or loss of key personnel.

Our LRBP work began over a year ago, and as we continue to map out a plan through 2025, the two highest priority issues that have emerged for our conservation work are ensuring that historically marginalized or underrepresented groups are included in our planning process and that we are addressing the effects of climate change.

To ensure that our LRBP is inclusive of all members of our community, we've been working with community engagement liaisons to be culturally responsive in our work and to solicit meaningful participation engaging with all community members, through interviews and surveys, to learn how we can better serve their needs. Information gathered from these groups will be assessed and representatives will join our conservation scope advisory committee that will continue to work with us on the long-range planning process through the fall of 2020.

Our LRBP work gives us an opportunity to more deeply consider the effects of climate change on our conservation planning. The region's changing climate highlights the importance of the District's efforts to create healthy and resilient ecosystems, including enhanced upland and riparian forest, floodplains, wet meadows, marsh and other wetland and aquatic habitats, all of which can help provide flood relief and store carbon. We'll be evaluating ways to help the farmers in our District become more resilient to climate change and its effects on crop production, water usage, rotations, species selection, soil management, and pest control, as well as find solutions to erosion on slopes and in farm fields. The increased wildfire risk in the Pacific Northwest will increase the importance of creating healthy forests in the District and empowering residents and communities to plan and implement wildfire risk reduction practices. We will also work with woodland owners to manage healthy and diverse forests that store carbon to slow climate change as well as build resiliency to the deleterious effects of warmer temperatures, altered hydrologic regimes, and increased insect, pathogen and invasive species pressure.

Budget Documents and Funds

Budget documents are provided to the Budget Committee and to the public for their review. The District is required to submit the final budget on standardized Local Budget (LB) forms prescribed by the Oregon Department of Revenue. See [Appendix B](#).

The LB forms contain FY18 and FY19 audited financial results, FY20 Adopted Budget, FY20 Estimated Actuals and FY21 Proposed Budget. The District has a General Fund and one Special Fund for the Sturgeon Lake Restoration Project (Sturgeon Lake Fund). The purpose of the General Fund is to account for operations and general services of the District; it can be used whenever a specific type of fund is not required. The Sturgeon Lake Fund is used to record revenues and expenditures related to the Sturgeon Lake Restoration Project. Resources and requirements within each fund are equal, creating a balanced fund.

Specific forms submitted by the District are: General Fund Resources ([Form LB-20](#)); General Fund Requirements ([Form LB-30](#)); Special Fund (Sturgeon Lake) Resources and Requirements ([Form LB-10](#)). Each is described below.

General Fund Resources (Form LB-20)

The primary source of revenue for the General Fund is the District’s permanent property tax levy, set at a maximum rate of 7.5 cents per \$1,000 of assessed value. After the taxes extended amount is reduced for estimated Measure 5 tax revenue compression (due to Portland’s expansive urban renewal program costs and increases in other local government spending) and a presumed discount and delinquency rate of 4.0%, the property taxes estimated to be received are approximately \$1,698,000. All assumptions are in a range consistent with prior years and have been reviewed by Multnomah County’s Tax Supervising & Conservation Commission (TSCC).

Assumptions	FY21	Source
Actual Prior Year Assessed Value	\$ 23,958,036,133	Multnomah Co. Assessor
Assumed Growth	3.5 %	TSCC
Calculated Assumed Assessed Value	24,796,567,398	
Taxes Extended using Permanent Rate	1,859,743	\$0.075/\$1,000 AV
Assumed Measure 5 Compression	(90,691)	TSCC – increasing at a higher rate in coming years
Calculated Taxes Imposed	1,769,051	
Assumed Discount and Delinquency Rate	(70,762)	TSCC - 4.0 %
Property Taxes Estimated to be Received	\$ 1,698,289	

The LB-20 Resources page of the General Fund begins with the projected working capital on 7/1/20, conservatively estimated to be \$985,000. This figure is calculated by taking current cash balances and adding projected revenue and subtracting estimated spending from the current date through 6/30/20. From the expected working capital at 6/30/20, the portion allocated specifically to the Sturgeon Lake Special Fund is subtracted to arrive at the amount expected to be in the General Fund at 7/1/20.

Additional resources added to the beginning working capital are property tax revenues levied in earlier years of \$29,732, which are estimated to be received only in FY21, and interest of \$28,000 earned on LGIP funds.

Other resources include grant funding and cooperative agreements as well as contributions received from partners for shared projects. These funding sources are detailed below.

GRANTS AND OTHER RESOURCES		FY20	FY21	Increase/ (Decrease)	%	Funding Description
Federal	USDA Forest Service Urban	0	40,000	40,000	new	Landscape Scale Restoration grant for urban and community forestry
	NRCS Forestry	15,019	9,011	(6,008)	(40)	Conservation Innovation Grant to assess forest health in part by focusing on understory species and shrub cover
	NRCS Rural	14,651	12,065	(2,586)	(18)	Cooperative Agreement to fund the implementation of practices under the federal Wetland Reserve Program (WRP) for a lower McCarthy Creek WRP easement property
	Bureau of Land Management Forestry	6,477	6,477	0	0	Assist Upper East Fork McKay watershed woodland owners with habitat health; work postponed from FY20 to FY21
	Sub-total	36,147	67,553	31,406	87	
State	ODA Rural	83,315	83,315	0	0	Support water quality programs, including riparian habitat enhancements, technical projects and administrative costs
	OWEB Rural Special Habitats	22,500	7,500	(15,000)	(67)	Oak habitat enhancement and riparian project in local watershed
	OWEB Urban	41,030	0	(41,030)	(100)	For collaboration with culturally-specific green workforce development organizations
	OSWB Invasive Species	35,193	35,747	554	2	Fund garlic mustard control programs
	OISC Invasive Species	0	2,000	2,000	new	Oregon Invasive species Council pest prevention outreach project
	Sub-total	182,038	128,562	(53,476)	(29)	
Local/ Regional	Metro Urban in FY20/ Educ. in FY21	22,500	7,000	(15,500)	(69)	Metro's Nature-in Neighborhoods grants
	CREST Spec. Habitats	30,000	0	(30,000)	(100)	Restoration and enhancement agreement for lower McCarthy Creek
Other	IGA with local SWCDs	18,720	0	(18,720)	(100)	Reimbursement under funding agreement to staff habitat incentive programs for private lands; on hold in FY21
	PP&R, BES, workshops attendees, misc.	15,350	20,475	5,125	33	Projected partner contributions to WWRP and registration fees for workshops and training provided by the District
Total		304,755	223,590	(81,165)	(27)	

Not all of the above additional resources have been secured. The FY21 budget has identified those expenditures that are conditioned on receiving these additional grant resources; should the additional resource not be obtained, those corresponding expenditures will not be authorized as part of the fiscal oversight of the budget.

General Fund Requirements (Form LB-30)

Categories in the General Fund requirements and their increase from prior year’s budget are reflected in the table below and discussed in detail within each section.

Category	FY20	FY21	Increase/ (Decrease)	%	Reason for Change
Personnel services	1,303,471	1,307,770	4,299	0	Increases of 3.1% COLA and 1.9% merit, 12% health insurance, offset by 10% decrease in PERS (no side account in FY21) and .5 FTE decrease
Materials & services: Administrative Operations	295,250	240,281	(54,969)	(19)	Decrease of \$24k due to no 75 th Anniv celebration, \$27k due to LRBP costs winding down
Materials & services: Conservation Programs	494,095	426,121	(67,974)	(14)	Decrease consistent with \$81k decrease in grant-funded conservation work; see details below
Capital outlay	7,628	5,150	(2,478)	(32)	Only minimal IT replacements or upgrades planned
Transfer Out to Sturgeon Lake Fund	170,500	111,000	(59,500)	(35)	Irrigation system reconfiguration costs, offset by reduced legal fees for remaining work on access agreements
Contingency	50,000	50,000	-	-	Proposed amount consistent with prior years and considered prudent
Reserve for future expenditures	25,000	25,000	-	-	Set aside funds for economic stabilization reserve and to save for future opportunities
Un-appropriated ending fund balance	760,544	799,000	38,456	5	Used to cover the District’s cash flow needs prior to receipt of tax revenues, spending in fall 2020; delay expected due to COVID-19

Personnel services

Our staffing, shown in the chart below, has remained fairly consistent over the last four years. For the FY21 budget, our full-time equivalent (FTE) conservation staff will be decreasing by .5 representing the temporary suspension of a project to get the Habitat Incentive Programs for private lands functioning again. This program was funded by an IGA with four other Lower Willamette Valley conservation districts; two interns were able to complete phase 1 of the project in the fall of 2019. The plans are to continue this project in FY22, after COVID-19 social distancing restrictions are lifted and budget uncertainties affecting all involved agencies are clearer.

Summary of full-time equivalent (FTE) employees:

Category	FY 17	FY 18	FY 19	FY 20	FY 21
Administrative staff, including communications	3.4	3.4	3.4	3.4	3.4
Conservation staff, including seasonal workers	7.4	7.4	7.4	7.9	7.4
Total	10.8	10.8	10.8	11.3	10.8

The majority of the District’s employees (7.4 FTE) are engaged in providing conservation services as outlined in Section 2. Two Field/GIS interns assist staff annually with planting and weed eradication fieldwork in the spring and fall and with GIS (Geographic Information System) data, database management and technical analyses during the summer. The remaining staff (3.4 FTE) provides financial, human resources and administrative services to support the conservationist and their programs, and communication and outreach services to reach constituents who benefit from District conservation practices and educational opportunities.

All work occurs under the direction of the District Manager, who reports to the Board of Directors and supports the District’s conservation mission by working directly with all our partners, including local, regional, state and federal government agencies, non-profits, citizens, community groups, elected officials, and private businesses, to move forward the goals and initiatives of the District. In particular, the District Manager has been instrumental in the overall program management related to the multi-year Sturgeon Lake Restoration Project.

Analysis of changes in personnel services

The total personnel services of \$1,307,770 includes salaries and wages of \$904,705, health insurance of \$126,742, PERS retirement plan contributions of \$184,100, and payroll taxes of \$92,223. The change in each of these components is discussed below, however, overall personnel costs remained flat as compared to the FY20 budget of \$1,303,471.

Salaries and Wages of \$904,705:

As the basis for determining a cost of living adjustment (COLA) to salaries and wages, we use the Bureau of Labor Statistics’ published CPI for Urban Wage Earners and Clerical Workers in the West, size class A, (CPI-W), which is 3.1% for the last 12-month period. Budgeted salaries and wages increased by both the COLA and a proposed merit increase of 1.9% for all staff. This total 5% increase is partially offset by a decrease in salaries related to putting on hold the Habitat Incentives Program and to a temporary employee leave of absence in FY21. The net resulting change from the FY20 budget of \$894,530 is an increase of \$10,175, or 1%.

Health and Workers’ Compensation Insurance of \$126,742:

For employee benefits, the budget assumes health insurance costs, which include District contributions to employees’ Health Reimbursement Arrangement Voluntary Employees’ Beneficiary Association (HRA VEBA), will increase by 11%. Estimates are based on our insurance agent’s estimates of market factors when our plans are renewed on July 1, 2020, and on estimates of employees enrolled. Employees use their HRA VEBA account for qualified out-of-pocket medical care costs that are not covered by the medical plan.

The budget includes an increase in employer contribution from \$70 to \$140 per month per permanent employee eligible for medical coverage plus an incremental amount determined by the difference between the cost of the medical plan that is the most expensive to the District and the plan chosen by the employee. The net resulting change from the FY20 budget of \$113,854 is an increase of \$12,888, or 11%.

Public Employees Retirement System (PERS) of \$184,100:

The District participates in PERS, a cost-sharing, multiple-employer defined benefit pension plan administered by the State of Oregon. PERS funding policy requires the District to contribute monthly at an actuarially determined rate, established biennially. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay retirement benefits when due. The budget for PERS reflects the rates that have been in effect since July 1, 2019, because the rates are locked for two years. The FY21 budget rates are 24.51% for Tier I / Tier II employees (those hired before August 28, 2003) and 20.21% for all other eligible employees hired after August 29, 2003. However, the FY20 budget also included the District's one-time contribution of \$25,000 to pay down unfunded liabilities faster and receive a 25% matching incentive contribution from the State of Oregon. The net change from the FY20 budget of \$203,901 is a decrease of \$19,801, or 10%, resulting primarily from the extra \$25,000 contribution to a PERS side-account not being repeated in FY21.

Payroll Taxes of \$92,223:

Employer payroll taxes increased from the FY20 budget of \$91,186 by 1%, which is in proportion to the increase in salaries and wages.

Materials and Services – Operations

Materials and services is the broad expense category that supports general operations and conservation programs and services. Within general operations are expenses such as rent, computer and IT services, vehicle maintenance, insurance, phone and internet services, staff and board training, and audits. Also included are communications and outreach expenses such as community engagement through event planning, printed materials, signage and displays. Certain of these costs are set by contract or lease and will see an increase of up to 3% in FY21; however, wherever possible, costs were trimmed to essentials. FY21 also excludes the FY20 cost of \$21,000 related to the District's celebration of its 75th anniversary, which allowed us to honor the work of the District and its partners over the last 75 years and celebrate our role in contributing to the environmental and economic health of the region. Another significant item included in the FY20 budget was the cost of using consultants to assist with and facilitate the process of updating our Long-Range Business Plan. Much of this work ended up being done in-house, but some of the budget was used to work with Community Engagement Liaisons to allow us to be culturally responsive in our work and to solicit meaningful participation in the process by historically marginalized or underrepresented groups in our District. These LRBP update related costs will continue into FY21, but will be less than what was budgeted for in FY20. Overall, the FY21 budget of \$240,281 decreased by \$54,969, or 19%, from the FY20 budget of \$295,250.

Materials and Services – Conservation Programs

The remaining Materials and Services costs are dedicated to conservation programs and services and represent 64% of the costs in this category. The table below highlights changes from the prior year. See [Section 2](#) above for more details about these conservation programs and services.

Conservation Area	FY 20	FY 21	Increase / (Decrease)	%	Reason for Change
Rural Farms and Healthy Habitats and Streams	91,151	79,250	(11,901)	(13)	Decrease is in areas that were not supported by grants and were uncommitted funds
Forests	61,661	46,653	(15,008)	(24)	Decrease is due to completion of several multi-year projects and not starting as many new non-grant funded projects
Urban	102,580	57,950	(44,630)	(44)	Decrease is primarily in healthy watershed program area
Invasive Species	88,000	76,798	(11,202)	(13)	Decrease due to cutting back on Early Detection Rapid Response restoration project sites
Education	14,400	16,333	1,933	13	Increase is in new educational programs that would be funded by a new Metro Nature in Neighborhoods grant
Partner Support	136,303	149,137	12,834	9	Partner support remaining stable; see details below
Total	494,095	426,121	(67,974)	(14)	

The most significant component of conservation services spending is partner support. As the table below shows, our partner funding has remained stable and we were able to add a new partner in the FY21 budget.

Partners	FY 20	FY 21	Increase / (Decrease)	%
Westside Watershed Resources Center	33,000	33,000	–	–
Backyard Habitat Certification Program	25,000	27,409	2,409	10
Tryon Creek Watershed Council	21,561	21,561	–	–
Forest Park Conservancy	15,000	15,000	–	–
Scappoose Bay Watershed Council	10,000	10,000	–	–
Ecology in Classrooms and Outdoors	0	9,900	9,900	New
Sauvie Island Center	8,846	7,767	(1,079)	(12)
OSU Extension Services (IPM Website)	7,500	7,500	–	–
4-County Cooperative Weed Management Area	4,500	7,500	3,000	67
Friends of Tryon Creek	6,396	5,000	(1,396)	
iMap Invasives Oregon	4,500	4,500	–	–
Total Partner Support	136,303	149,137	12,834	9

Capital outlay

Capital outlay is for purchases of capital assets, defined as assets that have a value of \$2,000 or more and have a useful life of more than one year. Capital outlay requirements in the past have primarily been for office equipment (computers and other technology-related upgrades) and vehicles. The proposed capital outlay budget for FY21 is minimal, \$5,150, as no vehicle purchase or significant technology purchases are planned. As part of our LRBP update this fall, we will be considering a policy of replacing our gasoline-powered vehicles with electric vehicles in future years; until policy direction is decided, we will be repairing our current vehicles as necessary and expect to see an increase in maintenance expense in FY21.

Transfer Out to Sturgeon Lake Fund

This transfer from the General Fund to the Sturgeon Lake Fund is budgeted to be \$111,000. See more details below in the Sturgeon Lake Special Fund budget below.

Contingency

The Contingency category is supported by Oregon Local Budget Law to manage unforeseen or unexpected operating situations. Contingency funds can be used to cover shortfalls in any of the General Fund budget categories described above. We don't expect to use contingency funds, but \$50,000, an amount considered prudent, is included to manage unforeseen events.

Reserve for future expenditures

This account to set aside funds annually to save for future opportunities. The amount set aside in our proposed budget is \$25,000, consistent with the amount set aside for the last two year. As part of our financial sustainability work, we will further define under what circumstances these funds would be used. Any use will be consistent with the goals and priorities in our Long-Range Business Plan.

Debt

The District has no debt and does not anticipate taking on any debt obligations in the near or long-term future.

Unappropriated ending fund balance

This category represents the amount of money the District needs to cover expenses after the new fiscal year ends and before substantial tax revenue is received. This period is from July 1, 2021, until tax revenues are received in mid-November 2021. It is called "unappropriated" because we cannot appropriate funds beyond the end of the fiscal year, but we know we will need to have those funds to meet expenses for the July-through-mid-November 2021 period. Although we expect to need a greater amount of funds than usual in this area at the beginning of the year to cover potential cash flow issues if property tax receipts are delayed due to COVID-19 related economic hardship, we have budgeted the fund balance needed at June 30, 2021 assuming that the economy has stabilized in 2021.

The unappropriated ending fund balance for a given fiscal year is carried forward as a Resource (cash on hand or working capital) to begin the following fiscal year. For the General Fund, the unappropriated ending balance for FY21 is budgeted at \$799,000, representing cash flow requirements and anticipated expenditures for the first four and a half months of the following fiscal year (FY22), and assuming spending of approximately \$177,500 per month.

Special Fund Resources and Requirements – Sturgeon Lake (Form LB-10)

The Sturgeon Lake Fund is a separate distinct fund from the General Fund. The purpose of the fund is to clearly identify, track and account for external funds contributed to the Sturgeon Lake Restoration Project by third-party non-federal partners such as Metro Parks and Nature, the Oregon Wildlife Foundation, Multnomah County and the Oregon Department of Fish and Wildlife (ODFW). A portion of the Sturgeon Lake Fund contains specifically assigned amounts in an account called the Sturgeon Lake Stewardship Account. The Sturgeon Lake Stewardship Account was established in 1993 by a Memorandum of Agreement with the Oregon Department of Environmental Quality, the ODFW and the District for the purpose of performing maintenance and monitoring of the Sturgeon Lake Restoration Project. The Sturgeon Lake Stewardship Account has remained a separate and dedicated account since then.

The projected full cost of the Sturgeon Lake Restoration Project is \$6.8 million dollars, of which \$6.7 million will have been spent through June 30, 2020. Of this amount, approximately 80% was for the project design and engineering that was funded with Federal money and did not pass through the District. The remaining 20% represents the District's cost of negotiating and acquiring privately owned real property along Dairy Creek and of obtaining certain permits for construction and maintenance access. The majority of these costs were funded by local-non-federal sources including fundraising efforts of the Oregon Wildlife Foundation, and grants from Multnomah County, Metro Parks and Nature, OWEB, and ODFW. Additionally, the District transferred funds from the General Fund to the Sturgeon Lake Fund of \$21,729 in FY19, expects to transfer \$170,500 in FY20, and is budgeting \$111,000 in FY21.

Form LB-10 shows the resources and requirements within the Sturgeon Lake Special Fund. Resources include Working Capital, Investment Earnings, Transfers in from the General Fund, and Grants and Contributions. The FY21 beginning fund balance for the Sturgeon Lake Special Fund is \$73,396, all of which is in the Stewardship Account. Additional resources are earnings of \$1,835 from investments and \$111,000 of funds transferred in from the General Fund. Expenditures expected in FY21 will be \$129,500. Of this amount, \$105,000 will be for contracted services, including \$25,000 for continued revegetation of the site, \$55,000 for irrigation reconfiguration costs, and \$25,000 for legal fees for the due diligence associated with securing permanent access for monitoring and maintenance from the Oregon Department of State Lands; \$6,000 is for closing on the remaining permanent easements; the remaining \$18,500 is specific to maintenance and monitoring, for which the Sturgeon Lake Stewardship Account funds will be used. The expected unappropriated ending fund balance on June 30, 2021, is \$56,731, all of which represents the funds held in the Sturgeon Lake Stewardship Account.

Supporting Budget Documents contained in Appendix:

- A. Budget Calendar
- B. Local Budget (LB) Forms:
 - i. General Fund Resources (Form LB-20)
 - ii. General Fund Requirements (Form LB-30)
 - iii. Special Fund (Sturgeon Lake) Resources and Requirements (Form LB-10)
- C. Detailed Resources and Expenditures
- D. Trends and Performance Measures

Appendix A: Budget Calendar

Item	Notes	Dates
Confirm budget committee members and solicit new public members if necessary	The budget committee is composed of the elected governing board and an equal number of electors appointed by the governing body.	December through 1/31/2020
Post notice of Budget Committee openings (if any) on website and other media	There is not a specific requirement to publish/post, but it is helpful for recruiting public members.	December through 1/31/2020
Prepare Budget Calendar	Calendar posted on website and sent to the Tax Supervising & Conservation Commission (TSCC).	1/17/2020
Appoint Budget Officer by resolution at Board Meeting	Required by ORS 294.331. Controller to serve as Budget Officer.	2/18/2020
Appoint (if applicable) new public members of Budget Committee at Board Meeting	Budget Committee consists of all Board members plus an equal number (7) of public members.	2/18/2020 or 3/17/2020
Publish Notice of Budget Committee Meeting	Per Local Budget Law, the first notice is published in a newspaper (5-30 days prior to meeting date); if second notice is posted on District website, the newspaper notice must give the website address where the notice will be posted.	3/22/2020
Publish 2 nd Notice of Budget Committee Meeting	At least 10 days prior to the meeting. The second notice can be published on our website. It does not need to be published in a newspaper a second time.	3/22/2020
Prepare Proposed Budget and Budget Message	Prepared by Budget Officer. Post on Website and send link to Budget Committee Members.	4/20/2020
Budget Committee Meeting 1	Public Comments taken at this time.	4/21/2020
Budget Committee Meeting 2	Second meeting, if necessary, to approve budget.	4/28/2020
File Approved Budget with TSCC	At least 30 days before Budget Hearing and no later than May 15th; TSCC reviews and prepares Certification Letter.	5/15/2020
Publish Notice of Budget Hearing	To be published in widely-distributed newspaper 5 to 30 days before hearing.	5/20/2020
Budget Hearing	For acceptance of Public Comment on the Budget.	6/16/2020
Enact Resolutions	Adopt budget, make appropriations, impose & categorize tax by June 30. These may be adopted the same day as the Budget Hearing, but it's possible to delay adoption if necessary in order to consider any public testimony given at the Hearing and make appropriate adjustments.	6/16/2020
File Adopted Budget with TSCC	Due within 15 days of adoption. Include response, if applicable, to Certification Letter.	6/30/2020
Submit resolutions and tax certification documents to County Assessor's Office	Copies must be sent to Multnomah, Columbia and Washington Counties by July 15.	7/15/2020
File copies of budget with County Clerk	Copies must be sent to TSCC (in lieu of Multnomah County), Columbia and Washington Counties by September 30.	9/30/2020

Appendix B: Local Budget (LB) Forms

NOTICE OF BUDGET HEARING

FORM LB-1	NOTICE OF BUDGET HEARING		
<p>A public meeting of the West Multnomah Soil & Water Conservation District will be held remotely via conference call on June 16, 2020, at 6:00 PM. Attend by calling 1.800.309.2350, Request a conference ID by emailing info@wmswcd.org. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the West Multnomah SWCD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected online at www.wmswcd.org or by requesting a copy by emailing info@wmswcd.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.</p>			
Contact: M. Levis	Telephone: 503-238-4775	Email: info@wmswcd.org	
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance/Net Working Capital	1,294,359	1,281,332	1,058,396
Federal, State and All Other Grants, Gifts, Allocations and Donations	301,692	289,405	203,115
Interfund Transfers	21,729	170,500	111,000
All Other Resources Except Current Year Property Taxes	52,074	70,614	80,042
Current Year Property Taxes Estimated to be Received	1,615,254	1,597,000	1,698,000
Total Resources	3,285,108	3,408,851	3,150,553
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,127,636	1,303,471	1,307,770
Materials and Services	791,257	999,812	772,002
Capital Outlay	63,154	26,128	29,050
Interfund Transfers	21,729	170,500	111,000
Contingencies	-	50,000	50,000
Reserved for Future Expenditures	-	25,000	25,000
Unappropriated Ending Fund Balance	1,281,332	833,940	855,731
Total Requirements	3,285,108	3,408,851	3,150,553
FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program			
FTE for that unit or program			
District Programs	1,737,085	2,100,444	1,979,322
FTE	10.8	11.3	10.8
Sturgeon Lake Restoration Program	266,691	228,967	129,500
FTE	0.0	0.0	0.0
Not Allocated to Organizational Unit or Program	1,281,332	1,079,440	1,041,731
FTE	0.0	0.0	0.0
Total Requirements	3,285,108	3,408,851	3,150,553
Total FTE	10.8	11.3	10.8
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING			
<p>Our resources in FY21 will decrease \$258,298. Although our property taxes are expected to increase by \$101,000, this is more than offset by a lower beginning fund balance of \$222,936 and lower grant revenue of \$86,290. Personnel Services requirements are essentially flat as compared to FY20. The Materials and Services requirements will decrease by \$227,810, primarily due to a \$104,867 decrease in Sturgeon Lake restoration project spending due to the project's near completion, and also to a decrease in grant funded conservation work. Additionally, some one-time projects in the prior year, such as our 75th anniversary celebration and engaging consultants for our long-range business plan update, resulted in lower operations expenditures in FY21.</p>			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 7.5 cents per \$1,000)	\$ 0.0750	\$ 0.0750	\$ 0.0750
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
Total	None	None	

GENERAL FUND RESOURCES

FORM					RESOURCES				
LB-20					General Fund			West Multnomah SWCD	
					(Fund)				
		Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2020-21			
		Actual		Adopted Budget (updated for Supplemental Budget) This Year 2019-20		Estimated This Year 2019-20	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2017-18	First Preceding Year 2018-19								
1					Beginning Fund Balance:				
2	955,296	1,018,020	1,151,319	1,151,319	1. Available cash on hand (cash basis) or				
3	19,621	49,619	29,414	29,414	2. Net working capital (modified accrual basis)	985,000	985,000		
4	18,171	29,802	24,000	24,000	3. Previously levied taxes estimated to be received	29,732	29,732		
5					4. Interest	28,000	28,000		
6					5				
7					6. OTHER RESOURCES				
8	61,421	43,647	36,146	29,669	7.				
9	131,740	140,454	182,039	173,964	8. Federal Funding	67,553	67,553		
10	13,033	23,939	52,500	43,650	9. State Funding	128,562	128,562		
11	5,137	-	18,720	18,720	10. Local/Regional Funding	7,000	7,000		
12					11. Other Funding	-	-		
13					12.				
14	16,546	17,288	15,350	15,350	13.				
15					14. Reimbursements & Misc	20,475	20,475		
16					15				
17					16				
18					17				
19					18				
20					19				
21					20				
22					21				
23					22				
24					23				
25					24				
26					25				
27					26				
28					27				
29	1,220,965	1,322,769	1,509,488	1,486,086	28				
30			1,597,000	1,597,000	29. Total resources, except taxes to be levied	1,266,322	1,266,322		
31	1,513,348	1,565,635			30. Taxes estimated to be received	1,698,000	1,698,000		
32	2,734,313	2,888,404	3,106,488	3,083,086	31. Taxes collected in year levied	2,964,322	2,964,322	-	
					32. TOTAL RESOURCES				

GENERAL FUND REQUIREMENTS

REQUIREMENTS SUMMARY									
FORM	BY FUND, ORGANIZATIONAL UNIT OR PROGRAM								
LB-30	General Fund							West Multnomah SWCD	
Historical Data					Budget for Next Year 2020-21				
Actual		Adopted Budget (updated for Supplemental Budget) This Year 2019-20	Estimated This Year 2019-20	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2017-18	First Preceding Year 2018-19							10.8	10.8
PERSONNEL SERVICES									
1	1,067,209	1,127,636	1,303,471	1,263,471	1 Personnel Services	1,307,770	1,307,770		1
2					2				2
3					3				3
4					4				4
5					5				5
6					6				6
7	1,067,209	1,127,636	1,303,471	1,263,471	7 TOTAL PERSONNEL SERVICES	1,307,770	1,307,770	-	7
	10.8	10.8	11.3	11.3	Total Full-Time Equivalent (FTE)	10.8	10.8		
MATERIALS AND SERVICES									
8	203,152	245,975	295,250	240,000	8 Operations	240,281	240,281		8
9	438,732	341,745	494,095	420,000	9 Conservation Programs & Services	426,121	426,121		9
10					10				10
11					11				11
12					12				12
13					13				13
14	641,884	587,720	789,345	660,000	14 TOTAL MATERIALS AND SERVICES	666,402	666,402		14
CAPITAL OUTLAY									
15	7,200	-	7,628	4,000	15 Capital Outlay	5,150	5,150		
16					16				16
17					17				17
18					18				18
19					19				19
20					20				20
21	7,200	-	7,628	4,000	21 TOTAL CAPITAL OUTLAY	5,150	5,150	-	21
Interfund Transfer and Other									
22	-	21,729	170,500	170,500	22 Transfer Out to Sturgeon Lake Special Fund	111,000	111,000		22
23					23				23
24			25,000	-	24 Reserved for Future Expenditures	25,000	25,000		24
25			50,000	-	25 General Operating Contingency	50,000	50,000		25
26	-	21,729	245,500	170,500	26 TOTAL TRANSFERS, RESERVES & CONTING.	186,000	186,000		26
27	1,716,293	1,737,085	2,345,944	2,097,971	27 TOTAL EXPENDITURES	2,165,322	2,165,322	-	27
28	1,018,020	1,151,319	760,544	985,115	28 UNAPPROPRIATED ENDING FUND BAL.	799,000	799,000		28
29	2,734,313	2,888,404	3,106,488	3,083,086	29 TOTAL	2,964,322	2,964,322	-	29

STURGEON LAKE FUND

FORM LB-10		SPECIAL FUND RESOURCES AND REQUIREMENTS Sturgeon Lake (Fund)			West Multnomah Soil & Water Conservation District			
Historical Data				Estimated This Year 2019-20	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-21		
Actual		Adopted Budget (updated for Supplemental Budget) This Year 2019-20	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2017-18	First Preceding Year 2018-19							
RESOURCES								
Beginning Fund Balance:								
					1 Cash on hand (cash basis), or			
1				130,013				1
2	74,677	276,339	130,013	130,013	2 Working Capital* (modified accrual basis)	73,396	73,396	
3					3 Previously levied taxes estimated to be received			2
4	1,331	4,984	1,850	1,850	4 Earnings from temporary investments	1,835	1,835	3
5		21,729	170,500	170,500	5 Transferred In from General Fund	111,000	111,000	4
6	611,363	93,652	-	-	6 Project Grants and Contributions			5
7					7			6
8					8			7
9	687,371	396,704	302,363	302,363	9 Total Resources, except taxes to be levied	186,231	186,231	8
10					10 Taxes estimated to be received			9
11					11 Taxes collected in year levied			10
12	687,371	396,704	302,363	302,363	12. TOTAL RESOURCES	186,231	186,231	11
MATERIALS AND SERVICES								12
13	411,032	203,537	210,467	210,467	13 Contracted Services	105,600	105,600	
14					14			13
15	411,032	203,537	210,467	210,467	15 TOTAL MATERIALS AND SERVICES	105,600	105,600	14
CAPITAL OUTLAY								15
16		63,154	18,500	18,500	16 Capital Outlay	23,900	23,900	
17					17			16
18					18			17
19					19			18
20					20			19
21					21			20
22	-	63,154	18,500	18,500	22 TOTAL CAPITAL OUTLAY	23,900	23,900	21
TRANSFERRED TO OTHER FUNDS								22
23	-	-	-	-	23			
24					24			23
25					25			24
26					26			25
27	-	-	-	-	27 TOTAL TRANSFERS, RESERVES AND CONTINGENC	-	-	26
28	411,032	266,691	228,967	228,967	28 TOTAL EXPENDITURES	129,500	129,500	27
29	276,339	130,013	73,396	73,396	29 UNAPPROPRIATED ENDING FUND BALANCE	56,731	56,731	28
30	687,371	396,704	302,363	302,363	30 TOTAL REQUIREMENTS	186,231	186,231	29

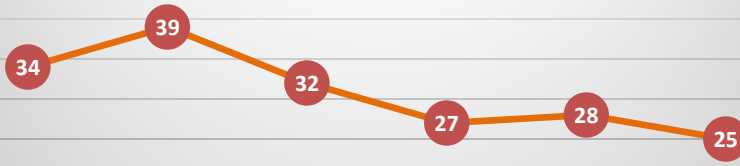
Appendix C: Detailed Resources and Requirements

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT DETAILED RESOURCES AND EXPENDITURES	Administra. & Communic. & Outreach	Education	Forestry Programs	Rural Programs (includes Healthy Streams & Habitats)	Invasive Weeds Programs	Urban Programs	General Fund (LB-20 & 30)	Sturgeon Lake (LB-10)	Budget FY 21
Beginning Balance	985,000						985,000	73,396	1,058,396
Previously Levied Taxes estimated to be rec'd	29,732						29,732		29,732
Earnings from temporary investments	28,000						28,000	1,835	29,835
Total before Grants, Prop, Taxes and Misc.	1,042,732	-	-	-	-	-	1,042,732	75,231	1,117,963
Federal Funding (NRCS)			15,488	12,065		40,000	67,553		67,553
State Funding (ODA, OWEB, OSWB, OISC, ODF)	24,995			65,820	\$ 37,747		128,562		128,562
Local/Regional Funding (Metro & CREST)		7,000					7,000		7,000
Other Funding							-		-
Sturgeon Lake Related Grants & Contributions							-	-	-
Transfer from General Fund to Sturgeon Lake Fund							-	111,000	111,000
Reimb & Misc & Contributions (w workshops, cost-share, BES, Parks)	11,475					9,000	20,475		20,475
Total Other Resources	36,470	7,000	15,488	77,885	37,747	49,000	223,590	111,000	334,590
Taxes Estimated to be Received	1,698,000						1,698,000		1,698,000
All Resources less Beginning Balance	1,792,202	7,000	15,488	77,885	37,747	49,000	1,979,322	112,835	2,092,157
Total Resources	2,777,202	7,000	15,488	77,885	37,747	49,000	2,964,322	186,231	3,150,553
Expenditures									
Salaries & Wages	330,722	85,473	98,909	178,457	110,099	101,046	904,705		904,705
Insurance: Medical, Life, Vision, Dental	40,815	9,947	21,316	26,596	22,693	1,680	123,047		123,047
Worker's Comp	2,012	158	264	610	372	278	3,695		3,695
PERS	63,340	17,274	17,274	39,883	26,063	20,267	184,100		184,100
Payroll Taxes	33,713	8,713	10,082	18,191	11,223	10,300	92,223		92,223
Total Personnel	470,603	121,564	147,846	263,736	170,450	133,571	1,307,770	-	1,307,770
Forest Projects			46,653				46,653		46,653
Rural Projects (includes Healthy Streams and Habitats)				79,250			79,250		79,250
Urban Projects						57,950	57,950		57,950
Invasives Projects					76,798		76,798		76,798
Sturgeon Lake							-	105,600	105,600
Education Programs		16,333					16,333		16,333
OSU Ext. (Master Gardner's) and Metro (IPM website) support					7,500		7,500		7,500
Partner Funding		22,667		10,000	12,000	96,970	141,637		141,637
Total Conservation Programs	-	39,000	46,653	89,250	96,298	154,920	426,121	105,600	531,721
Events & Supplies	12,150						12,150		12,150
Printing/Production/Signage, Banners, Displays	6,250						6,250		6,250
Sponsorship of Community Events	2,000						2,000		2,000
LRBP and use of Community Engagement Liaisons	15,000						15,000		15,000
Special Project (Website redesign, 75th Anniv. cultural hist)	10,000						10,000		10,000
Translation Services	2,500						2,500		2,500
Website hosting, Media, Advertising, Marketing	1,530						1,530		1,530
Communication & Outreach Expenses	49,430	-	-	-	-	-	49,430	-	49,430
Facilities (includes office space, storage facilities, employee parking)	80,221						80,221		80,221
Computers/Maintenance (monthly support, software and add-ons)	19,100						19,100		19,100
Program related transportation (vehicles, gas, parking) & field supplies	17,700						17,700		17,700
Communications (Phone and Internet)	12,000						12,000		12,000
Insurance (general liab., auto, property, crime)	8,000						8,000		8,000
Membership & Profess. Organizational Dues	7,500						7,500		7,500
Office & meeting supplies (includes field supplies used across programs)	10,671						10,671		10,671
Audit	5,000						5,000		5,000
Service and other fees (bank, payroll, notices)	6,569						6,569		6,569
Furniture / Office Equipment	3,000						3,000		3,000
Professional Contracted Non-Employee Services	2,040						2,040		2,040
TriMet option incentive for staff	1,800						1,800		1,800
Staff and Board Training	17,250						17,250		17,250
Administrative Operating Expenses	190,851	-	-	-	-	-	190,851	-	190,851
Total Administrative and Communications Operations	240,281	-	-	-	-	-	240,281	-	240,281
Total Materials and Services Expenses	240,281	39,000	46,653	89,250	96,298	154,920	666,402	105,600	772,002
Misc. Capital Purchases	5,150						5,150	23,900	29,050
Total Capital Outlay	5,150	-	-	-	-	-	5,150	23,900	29,050
Total Personnel, M&S, Capital; Before SL Xfer, Conting, Reserves	716,033	160,564	194,499	352,986	266,748	288,491	1,979,322	129,500	2,108,822
Inter-fund Transfer Out	111,000						111,000		111,000
General Operating Contingency	50,000						50,000		50,000
Reserve for Future Expenses or Economic Stabilization Reserve	25,000						25,000		25,000
Total Transfers and Contingencies	186,000	-	-	-	-	-	186,000	-	186,000
Total Expenditures	902,033	160,564	194,499	352,986	266,748	288,491	2,165,322	129,500	2,294,822
Unappropriated Ending Fund Balance Required							799,000	56,731	855,731
Total Requirements							2,964,322	186,231	3,150,553

Appendix D: Trends and Performance Measures

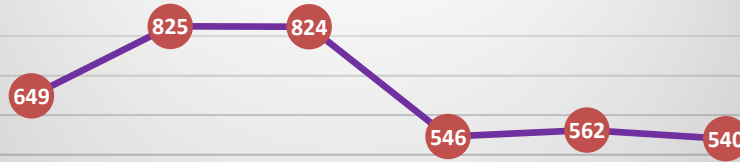
Metrics	FISCAL YEAR TOTAL					
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Work Plans	2020-2021 Goals
Conservation Plans Completed	34	39	32	27	28	25
Landowners Served	649	825	824	546	562	540
Acres Treated for Invasive Plants	237	129	46	47	48	48
Acres of Native Habitat Enhanced	281	251	257	236	243	243
Acres of Cropland Improved through Soil Health Practices	-	38	25	47	48	240
Native Plants Installed	150,004	55,623	30,985	69,926	31,751	30,000
Linear Feet of Streams/Banks Enhanced	28,261	46,090	36,254	30,826	37,342	30,000
People Served at Outreach Events	3,585	1,237	2,550	3,370	3,471	3,300
Public Meetings Held (Board Meetings, DEI Meetings, Annual Meeting)	15	17	17	17	18	18
Recognition Awards Given	7	5	4	8	8	8
Partners Engaged	44	44	59	67	69	72
Partner Support and Spending to Leverage Conservation Efforts	\$ 100,300	\$ 103,230	\$ 107,725	\$ 135,145	\$ 136,303	\$ 149,137
District Conservation Materials and Services Spending	\$ 376,111	\$ 309,111	\$ 309,288	\$ 206,120	\$ 357,792	\$ 276,984

Conservation Plans Completed



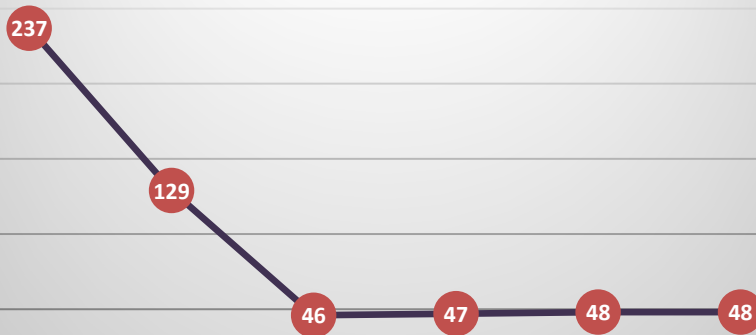
2015-2016 ACTUAL 2016-2017 ACTUAL 2017-2018 ACTUAL 2018-2019 ACTUAL 2019-2020 WORK PLANS 2020-2021 GOALS

Landowners Served



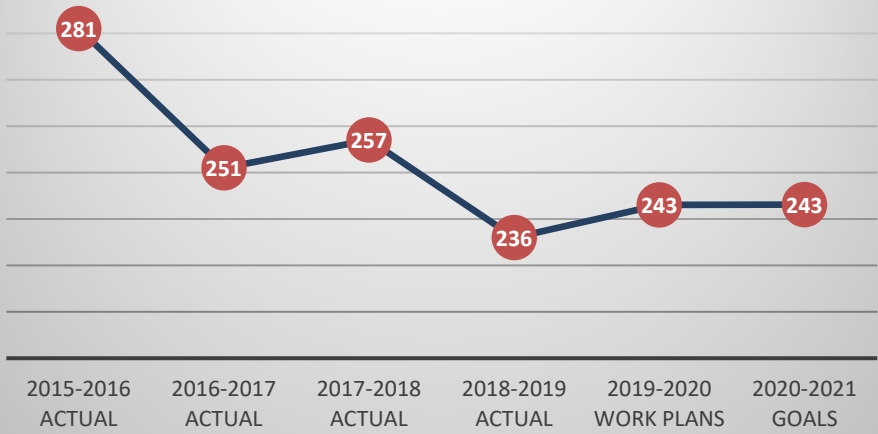
2015-2016... 2016-2017... 2017-2018... 2018-2019... 2019-2020... 2020-2021...

Acres Treated for Invasive Plants

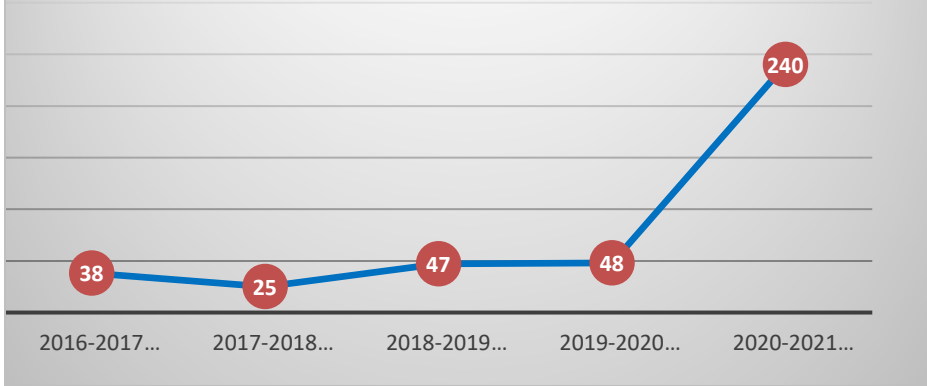


2015-2016 ACTUAL 2016-2017 ACTUAL 2017-2018 ACTUAL 2018-2019 ACTUAL 2019-2020 WORK PLANS 2020-2021 GOALS

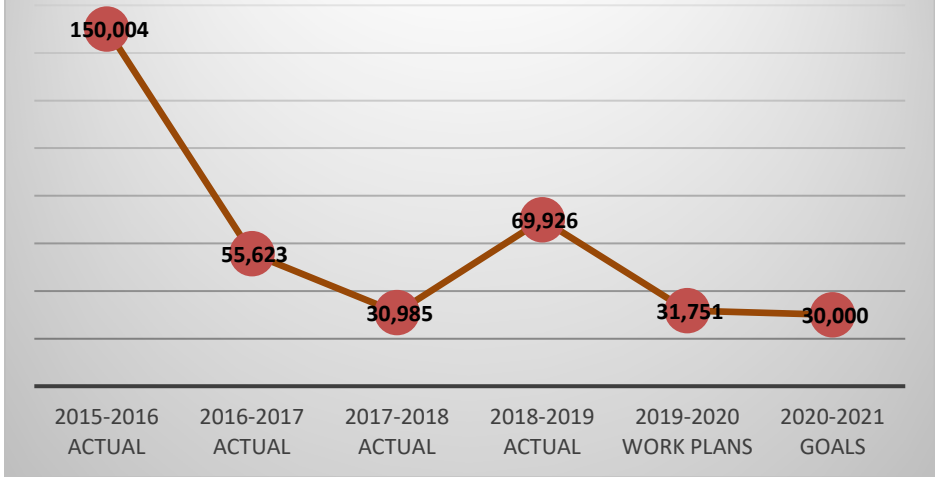
Acres of Native Habitat Enhanced



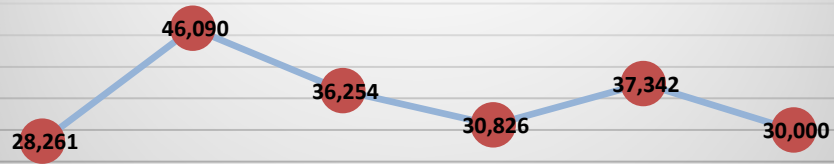
Acres of Cropland Improved through Soil Health Practices



Native Plants Installed

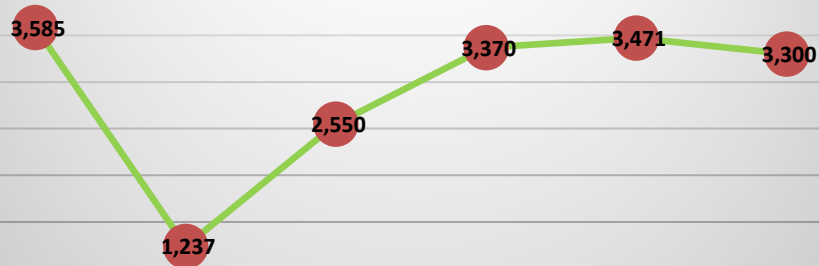


Linear Feet of Streams/Banks Enhanced



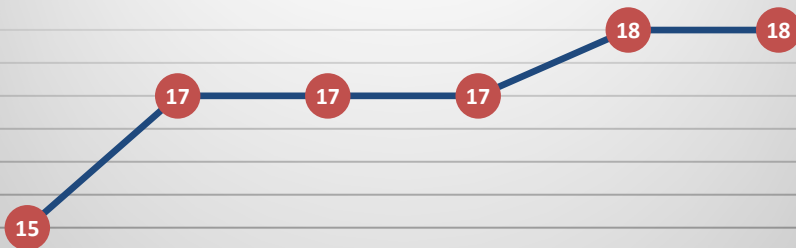
2015-2016 ACTUAL 2016-2017 ACTUAL 2017-2018 ACTUAL 2018-2019 ACTUAL 2019-2020 WORK PLANS 2020-2021 GOALS

People Served at Outreach Events



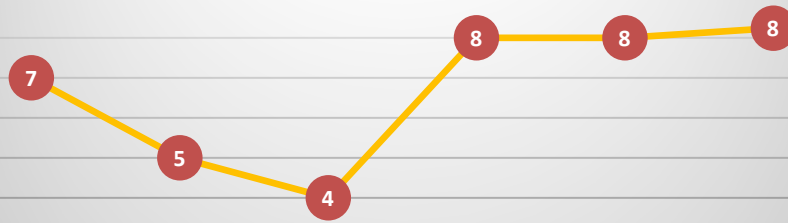
2015-2016 ACTUAL 2016-2017 ACTUAL 2017-2018 ACTUAL 2018-2019 ACTUAL 2019-2020 WORK PLANS 2020-2021 GOALS

Public Meetings Held (Board Meetings, DEI Meetings, Annual Meeting)



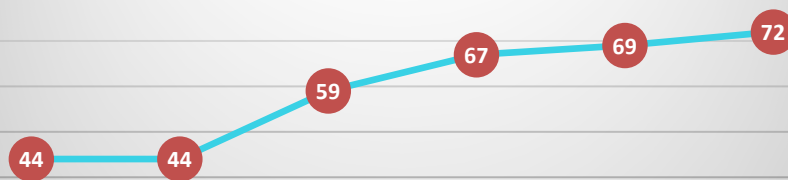
2015-2016 ACTUAL 2016-2017 ACTUAL 2017-2018 ACTUAL 2018-2019 ACTUAL 2019-2020 WORK PLANS 2020-2021 GOALS

Recognition Awards Given



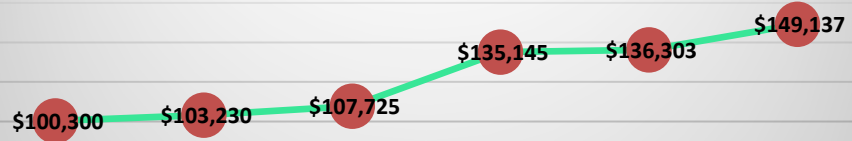
2015-2016 ACTUAL 2016-2017 ACTUAL 2017-2018 ACTUAL 2018-2019 ACTUAL 2019-2020 WORK PLANS 2020-2021 GOALS

Partners Engaged



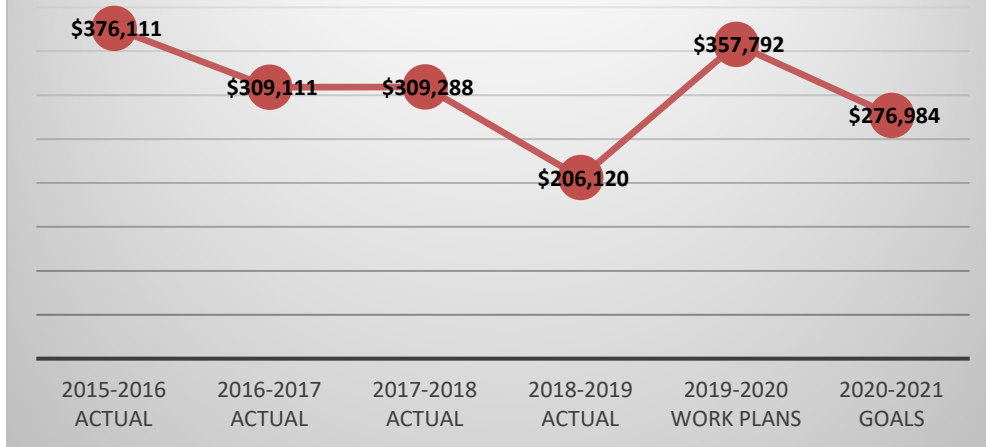
2015-2016 ACTUAL 2016-2017 ACTUAL 2017-2018 ACTUAL 2018-2019 ACTUAL 2019-2020 WORK PLANS 2020-2021 GOALS

Partner Support and Spending to Leverage Conservation Efforts



2015-2016 ACTUAL 2016-2017 ACTUAL 2017-2018 ACTUAL 2018-2019 ACTUAL 2019-2020 WORK PLANS 2020-2021 GOALS

District Conservation Materials and Services Spending



Note that the amount of \$357,792 in 2019-2020 is our budget based on work plans, however, actual conservation materials and services spending (excluding partner funding) is expected to be underspent by \$81,000, resulting in true 2019-2020 spending of \$276,792. Therefore, the proposed budget will be flat as compared to this year, not decreasing.

