



WEST MULTNOMAH
Soil & Water Conservation District

Adopted Budget Fiscal Year 2020-2021

Portland, Oregon

Clean Water, Healthy Soil, Diverse Habitat

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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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.

The mission of West Multnomah Soil & Water Conservation District (District) is to conserve and protect soil and water resources for people, wildlife, and the environment.

The District does not discriminate based on any class or identity including age, color, disability, gender identity or expression, genetic information, marital status, national origin, race, religion, sex, sexual orientation, and veteran status. The District is an equal opportunity employer and service provider. The District makes reasonable accommodations for persons with disabilities and special needs to provide access to District events, materials, and services.

SECTION I: BUDGET MESSAGE

July 1, 2020

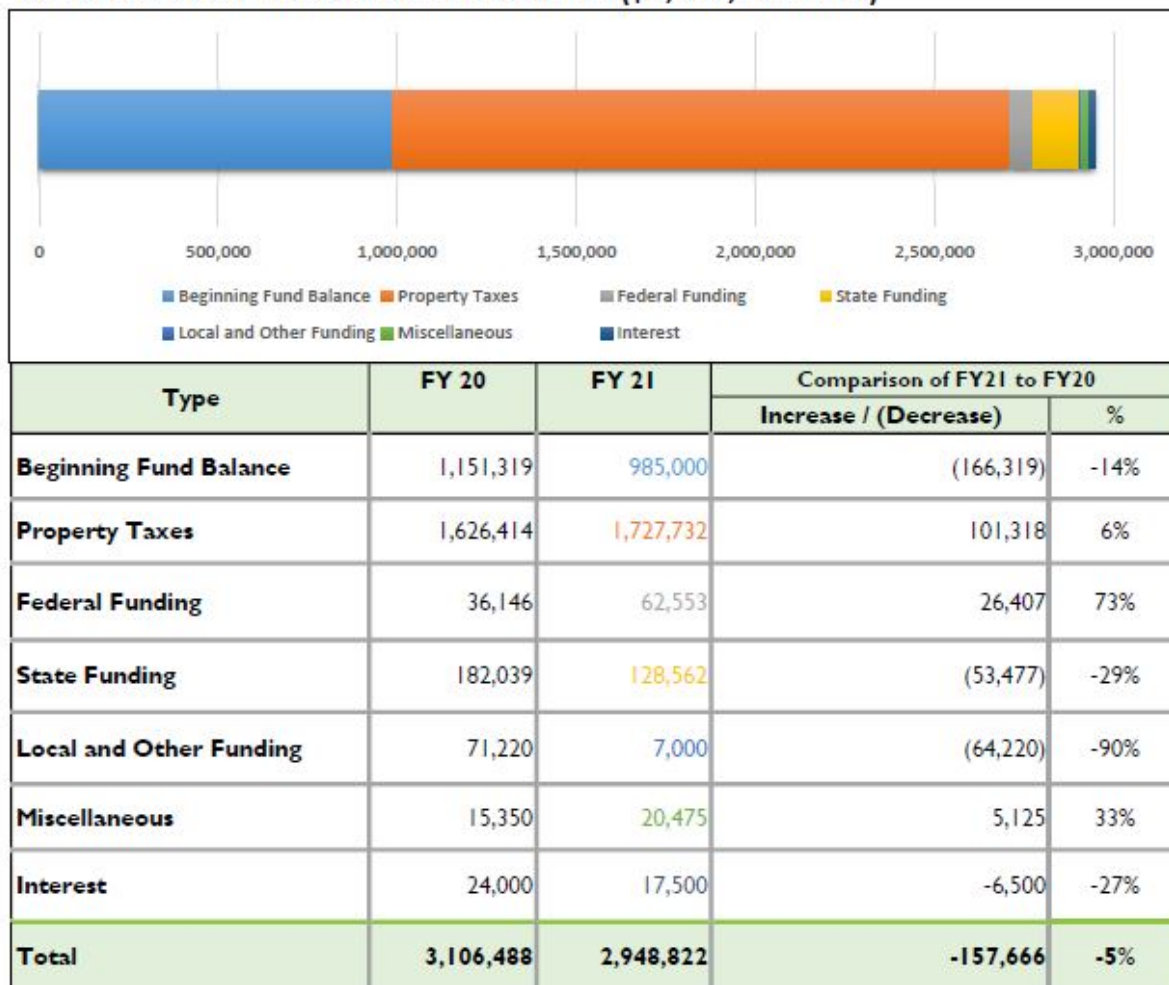
To West Multnomah Soil & Water Conservation District Stakeholders:

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 in compliance with 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. The budget is a one-year financial reflection of the District's short-term and long-term planning processes. It supports implementation of the District's annual work plans and programs for FY21 and is consistent with the District's mission, vision, and desired outcomes as discussed in [Section 2: District Strategic Goals and Strategies](#). The annual budget is also reflected in our [Five-year Financial Forecast](#).

Budget Overview Resources

In FY21, our overall general fund resources are budgeted to be \$2,948,822, a decrease of \$157,666, primarily due to a lower beginning fund balance compared to the prior year. Although property taxes revenues will be increasing by \$101,318, this will be offset by a net decrease in grant and other funding.

2021 Fiscal Year General Fund Resources (\$2,948,822 total)



The District's permanent property tax levy is set at a maximum rate of 7.5 cents per \$1,000 of assessed value and represents almost 60 percent of our resources,. 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 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). Added to the FY21 levied property taxes are property tax revenues levied in earlier years of \$29,732, but which are received only in FY21. The total of these two amounts is \$1,727,732.

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 next largest resource is beginning fund balance 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 (\$73,396) is subtracted to arrive at the amount expected to be in the General Fund at 7/1/20.

Interest income earned on our LGIP funds is budgeted at \$17,500. Other resources include grant funding and cooperative agreements as well as contributions received from partners for shared projects. These funding sources are detailed in the following table. Note that not all of the following 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.

GRANTS AND OTHER RESOURCES		FY20	FY21	Increase/ (Decrease)	%	Funding Description
Federal	NRCS & NACD Partnership	-	35,000	35,000	new	Technical Assistance Grant to expand forestry conservation capacity
	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	-	-	Assist Upper East Fork McKay watershed woodland owners with habitat health; work postponed from FY20 to FY21
	Sub-total	36,147	62,553	26,406	73	
State	ODA Rural	83,315	83,315	-	-	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	-	(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	-	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	-	(30,000)	(100)	Restoration and enhancement agreement for lower McCarthy Creek
Other	IGA with local SWCDs	18,720	-	(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 VWRP and registration fees for workshops and training provided by the District
Total		\$ 304,755	\$ 218,590	(86,165)	(28)	

Revenue Trend

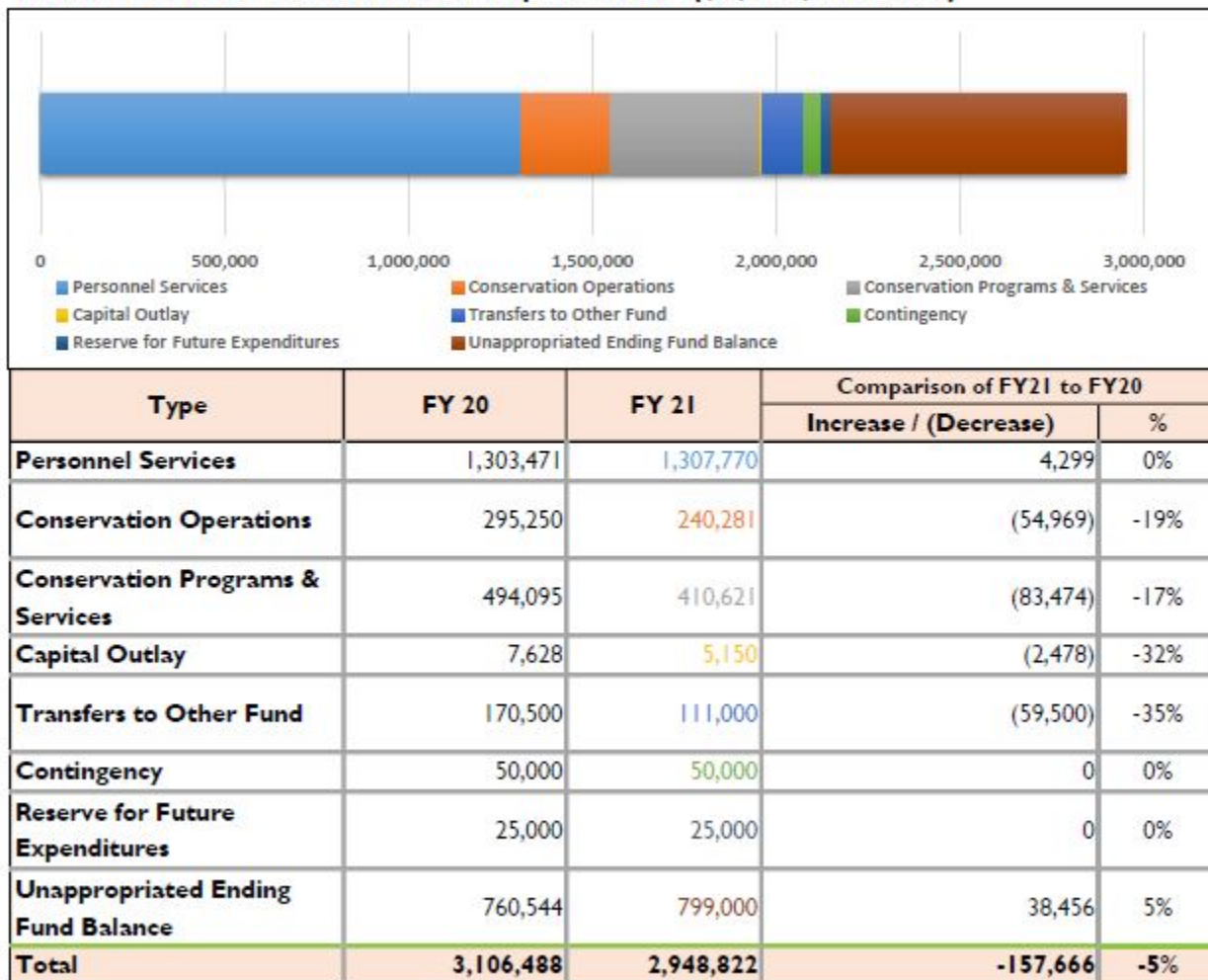
Although our overall revenue trend has been positive, it is clear that FY21 may be the beginning of only modest growth in our revenues. We have taken a very conservative approach in our [Five-Year Financial Forecast](#), as seen in Section 2: District Strategic Goals and Strategies.



Budget Overview Expenditures

To balance our budget, we are keeping our personnel costs, which are our most significant expense, flat at \$1.3 million, and cutting back significantly on our operations, programs and services. Our General Fund requirements are summarized in the following table. The details of our General Fund Requirements and Special Sturgeon Lake Restoration Project Fund Requirements (which represents approximately 5% of our total budget) follow the discussion of Factors Guiding Development of Budget and Priorities and Issues for the Upcoming Year.

2021 Fiscal Year General Fund Requirements (\$2,948,822 total)



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 heightened risk of wildfire 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.

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	<1	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 Anniversary celebration, \$27k due to LRBP costs winding down
Materials & services: Conservation	494,095	410,621	(83,474)	(17)	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	-	-	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 restore the Habitat Incentive Programs for private lands. This program was funded by an IGA with four other Lower Willamette Valley conservation districts; two interns were able to complete phase I of the project in the fall of 2019. The plans are to continue this project in FY22, after COVID-19 physical (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 (7.4 FTE) of the District's budgeted FY21 employees provide direct conservation services as outlined in Section 2. Two conservation 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 technical assistance 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 our partners, including local, regional, state, and federal government agencies, non-profits, community groups, elected officials, and private businesses and citizens, to achieve 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 Consumer Price Index (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 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 Supporting Conservation Programs

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 information technology (IT) services, vehicle maintenance, insurance, phone and internet services, staff and board training, and audit services. 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 celebration of our 75th anniversary, which allowed us to honor the accomplishments of the District and its partners over the last 75 years and celebrate the District's 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 (LRBP). 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: District Strategic Goals and Strategies](#) for more details about these conservation programs and services that support our goals.

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	42,450	(60,130)	(59)	Decrease is primarily in healthy watershed program area due to lack of grants in FY21
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	410,621	(83,474)	(17)	

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. In addition to the partners to whom we provide funding, we work with a wide variety of partners to accomplish our goals and fulfill our mission. See a full list in the [Appendix B](#).

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	-	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)	(22)
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 are not a significant category of spending for us. In the past, spending has primarily been for office equipment (computer servers and other technology-related upgrades) and vehicles. The 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 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 Special 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. 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 Oregon Department of Fish and Wildlife (ODFW) and the District for the purpose of performing long-term ongoing maintenance and monitoring of the Sturgeon Lake Restoration Project.

The projected full cost of the Sturgeon Lake Restoration Project is \$6.8 million dollars, 80% of which was for the project design and engineering that was funded with Federal money and did not pass through the District. Approximately \$6.7 million of the total will have been spent through June 30, 2020. The District’s portion of the cost has been primarily for negotiating and acquiring privately owned real property along Dairy Creek and 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, Oregon Watershed Enhancement Board, 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 \$1,284 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 \$56,180, all of which represents the funds held in the Sturgeon Lake Stewardship Account.

Summary

The FY21 budget reaffirms our commitment to healthy soil, clean watersheds and diverse habitats throughout the District. Our services, delivered equitable, to our community in the form of technical and financial assistance, as well as conservation education to protect natural resources, will always be the focus of everything we do, whether we are in good times or challenging times. Our sound fiscal management will ensure we have a strong and sustainable financial foundation to support those services.

Much recognition is due our staff members, who have all devoted their expertise, time, and energy into the development of the budget and will be effectively administering their program budgets throughout FY21. We are also fortunate to have involved and knowledgeable Budget Committee members, who are all generous with their time. Finally, our board members guide us with their passion and dedication; they are instrumental in ensuring our budget is well vetted and aligned with our mission and vision.

Sincerely,

Michele Levis

Michele Levis, CPA
Controller and Budget Officer
West Multnomah Soil & Water Conservation District

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 has 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.

These broad strategic goals help focus our efforts to ensure that we are working toward the same end. Each program described in [Program Area Descriptions](#) below helps achieve one or more of the above broad goals. Additionally, staff develop work plans on an annual basis which are a comprehensive list of the strategies, objectives and metrics by which we strive to achieve our goals and measure progress. See a summary of our metrics in the [Trends and Performance Measures](#) table and charts throughout the program area descriptions.

The District strives to obtain equity on all programs. We seek to understand the conservation needs and desires of diverse communities within our District. Just as ecosystems are more resilient when they are diverse, the strength and viability of our District rests on its diversity. We invest in relationships and seek to support and add value to the work of a wide range of organizations and communities when our priorities align. We support and include different approaches to and ways of addressing the issues our communities face, and respect the wisdom and values of the people who live here.

Board and management are committed to and work towards ensuring that organizational infrastructure, leadership, and staff represent regional demographics. We incorporate equity and inclusion awareness and practices in all work processes and programs. We work with and learn from partner organizations that have developed tools and practices for cultural awareness and inclusion and adapt them to District work. We continue to learn and improve our processes over time. We have developed a system-wide approach to integrate equity, diversity and inclusion.

All of our District’s programs are designed to help us achieve our broad strategic goals. The following table summarizes which programs support each goal. The bolded uppercase “**X**” shows the main focus of the program, and the non-bolded lowercase “x” indicates supplemental goals addressed.

Programs	Goals					
	Water Quality	Healthy Soil	Habitat & Ecosystem	Working Lands	Land Stewards	Vibrant Agency
Conservation Planning	x	x	x	x	x	x
Healthy Streams	X	x	x		x	x
Neighborhood Demonstration Projects	x	x	x		X	x
EDRR (Early Detection and Rapid Response)	x	x	X	x	x	x
Partner Funding Program	x	x	x	x	x	x
Sturgeon Lake	x		X			x
Outreach & Education Programs	x	x	x	x	X	x
Stormwater Programs	X	x	x	x	x	x
Priority Habitat Restoration	x	x	X	x	x	x
Working Lands (agriculture and forestry)	x	x	x	X	x	x
Soil Health	x	X	x	x	x	x

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 below in [Conservation Issues and Opportunity Areas](#). In developing the budget, we considered both our long-term goals and the short-term factors (see [Budget Message](#)) that influenced our annual work plans and our key performance measures (identified in the [Trends and Performance Measures](#) table below and throughout this section) 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 ongoing 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.

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-lawning, 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.

Guiding Principles and Values

Principles

1. We provide assistance to the public and respond to requests in a timely and courteous way. If we cannot provide direct assistance we strive to find other resources that meet landowners' needs.
2. We form strategic partnerships to maximize our work and minimize duplication with other agencies.
3. We focus our efforts on underserved populations and geographic areas.
4. To maximize our limited resources and impact, our urban focus is on leveraging landowner partnerships to spread participation through targeted watershed areas.
5. As an organization, we conserve natural resources (e.g. Reduce, Reuse & Recycle, Energy Conservation, etc.).
6. We address conservation problems methodically; we identify and analyze resource concerns before we determine solutions, as called for by sound conservation science and planning principles.
7. We complete project planning and assess viability according to our Goals & Strategies before seeking funding.
8. We urge voluntary commitments to conservation; we are not a regulatory body and do not enforce compliance. We maintain political neutrality and respect the privacy of all landowners.
9. We work as members of a flexible, respectful and responsive team.
10. We maintain a vibrant, culturally agile and cooperative board that helps outreach to and engage fellow landowners/partners.
11. We value and reward staff for hard work and innovation and provide staff/board development and training to maintain skills and science-based knowledge to better serve our constituents, maximize our credibility, and increase the success of on-the-ground conservation.
12. We incorporate equity and inclusion awareness and practice into our work process and programs.
13. We act with integrity and operate with transparency.

Values

1. Clean water is vital to people and wildlife.
2. Good soil is a life-sustaining, non-replaceable resource.
3. Healthy ecosystems are essential to humans and native wildlife.
4. Humans have a responsibility to, and self-interest in, being good stewards of the natural world.

5. A steady supply of locally-produced food is important to the quality of life, sustainability and economy of our District.
6. Well-managed agricultural and forest operations can co-exist with wildlife.
7. Informed and engaged board, staff and landowners are key to the success of our mission.
8. Our community conserves natural resources most effectively when all stakeholders are engaged and welcomed.
9. The strength and vibrancy of our District rests on its diversity.

Conservation Issues and Opportunity Areas

The District has outlined three conservation opportunity areas: the Rural West Hills, Multnomah Channel and Sauvie Island, and the Urban area. Listed below are some of the associated issues of concern and potential conservation opportunities within these areas.

I. RURAL WEST HILLS (includes a section of the Tualatin Mountains): Abbey, Crabapple, McCarthy, and Rock Creeks

Abbey/Rock Creeks

Issues:

- Early detection, Rapid response (EDRR) invasive plant species
- Forests impaired by blackberry, ivy, holly, and other invasive species
- Inadequate native riparian vegetation
- Oak woodlands with weed problems and conifer encroachment
- Water Quality, particularly temperature (The Tualatin River is WQ-limited for temperature; District data suggest temperature and sediment are issues in McCarthy & Crabapple)
- Horse stables and concentrated livestock areas may impair water quality via nutrients and bacteria
- Overgrazed areas contribute to soil compaction and erosion as well as weed encroachment
- Livestock access to streams
- Lack of species diversity in forest stands
- Highly Erodible Lands (HEL)

Opportunities:

- Riparian restoration
- Oak habitat, wetland, and pond enhancements
- Mud and manure control, pasture management
- Fencing to exclude livestock from streams
- Invasive species control
- Forest stand management/restoration

Crabapple Creek

Issues:

- Forests impaired by blackberry, ivy, holly, and other invasive weeds, including EDRR species
- Denuded streams at Wildwood golf course and higher in the watershed
- Lack of species diversity in forest stands
- Out of all the watersheds in the District, this one has the most acreage managed with forest clear-cuts
- Warm summertime stream temperatures

Opportunities:

- Green golf course certification and Wildwood golf course riparian enhancement
- Forest stand management/restoration

McCarthy Creek

Issues:

- Overstocked forest stands where forest health is depleted, as well as clear-cut areas not adequately reforested
- Inadequate or downward trending native riparian vegetation along this salmon-bearing stream, particularly on the mainstem middle and lower reach, impacts soil erosion, water quality, fish and other wildlife habitat, and wildlife corridors.
- EDRR species present
- Erosion and water quality, i.e. sediment and temperature, impairment from aforementioned land-use conditions and effects on fish habitat and roadways
- Forests impaired by blackberry, ivy, holly, and other invasive species (including knotweed along streams)
- Upland habitat connectivity may be limited; wildlife need a corridor from Forest Park to rest of the Coast Range
- Excess sediment in McCarthy Creek; high summertime stream temperatures

Opportunities:

- Riparian and other wetland habitat restoration
- Control of EDRR species & other priority invasive species including canopy weeds
- Upland habitat enhancement
- Conservation enhancements for water quality & erosion control on forest / private roads
- Invasive species control
- Forest stand management/restoration

2. MULTNOMAH CHANNEL AND SAUVIE ISLAND

Multnomah Channel

Issues:

- Insufficient side channels and connected wetlands for salmonid refugia
- Invasive species, particularly reed canary grass invading ~30 acres at Wapato Access area, and elsewhere; scattered yellow flag iris, possible indigo bush (mostly along the Columbia)
- Hydrology altered by Columbia River dams (diminished spring freshets, loss of wetland connectivity)
- Loss of large tree canopy and adequate riparian forest buffers along the waterway, in part due to removal at moorages / floating home communities
- South facing slopes in the watershed with Oregon white oak in need of protection
- Industrial land uses contaminated with toxins (Portland Harbor Superfund) along the main stem of the Willamette River
- EDRR species & other more common invasive species
- Impaired water quality and habitat from specific houseboat and moorage practices

Opportunities:

- Restoration of forested wetland in low lying areas and streams along Multnomah Channel in partnership with Metro and NRCS
- Aquatic EDRR invasive plant control with ODA
- Education and outreach, including development of BMPs for living on the water, and potential pilot projects at moorages, such as shoreline habitat enhancement and water quality swales

Sauvie Island

Issues:

- Sturgeon Lake, the largest lake on the island, is filling with silt due to hydrologic issues
- Reed canary grass and other invasive species dominate wetlands and some ponds
- Significant lack of riparian vegetation along the Gilbert River and other canals contributes to bank sloughing, soil erosion, reduced uptake of excess nutrients, and lost diversity of pollinator and other wildlife habitat and corridors.
- Reed canary grass and other invasive species dominate wetlands and some ponds
- Sheet erosion on farm fields without vegetation cover
- Livestock access to moist soils contributes to soil compaction, weed spread and mud issues
- Degraded oak woodlands, including invasive plant encroachment
- Unproductive or under-used open areas or habitats, often overtaken by invasive weeds
- Overuse of nitrogen-based fertilizers by farmers is creating water quality concerns
- Soil health/quality

- Horse stables and concentrated livestock areas may impair water quality via nutrients and bacteria
- Loss of historic grassland habitat and prairie habitat
- Diminished wetland habitat; there has been a 45% reduction in open bodies of water on Sauvie Island since 1944. (Bennet, Joelle. “Dairy Creek Planning Workshop January 2012.” HDR, Inc. Portland, Oregon. 01 12 12.)
- Loss of historic oak savanna
- EDRR species

Opportunities:

- Riparian planting projects along the Gilbert River, other waterways and canals and ponds
- Marginal farmland and wetland restoration
- Sturgeon Lake Restoration Project
- Landowner education re: regionally specific habitats, such as oak woodlands and savanna, and wildlife, including pollinators
- Oak and grasslands/prairie restoration projects, including those in conjunction with ODFW and Oregon State Parks
- Plant pollinator hedgerows
- Landscape mapping of restoration opportunity areas in conjunction with Sauvie Island Habitat Partnership
- Sauvie Island Pond Project: private pond habitat enhancement for amphibians and turtles
- Sauvie Island Soil Health Program
- Mud and manure control, pasture management
- Invasive plant management, including EDRR species

3. URBAN: Tualatin River Headwaters, Forest Park Watersheds, Tryon Creek and West Willamette Watersheds

Tualatin River Headwaters (includes Fanno and Cedar Mill Creeks)

Issues:

- The primary land use in this watershed is single-family residential housing, with very limited parks and open space.
- The watershed contains steep slopes and mainly sandy clay loam soil.
- Streets, parking lots, and buildings contribute to large impervious surface areas.
- Narrow riparian corridors commonly consist of native species like western red cedar, Douglas fir, vine maple, and sword fern, as well as invasive species like English ivy and Armenian blackberry.
- Native fish populations are limited, however, steelhead and cutthroat trout are present in upper Fanno Creek. Steep slopes and poorly draining soils are prevalent
- Numerous water quality impairments exist in this watershed including temperature and sedimentation.
- EDRR species

- Unimproved Right of Ways/Streets have sedimentation/drainage/filtration stormwater runoff issues

Forest Park Watersheds (includes Balch & Linnton's Willamette Watersheds)

Issues:

- Substantial ivy, clematis and other invasive species bordering Forest Park, a crucial urban “anchor” habitat type
- Soil erosion along steep hillsides
- EDRR species
- Balch Creek water quality—High *E. coli* counts as well as other impairments including sedimentation
- Impaired wildlife corridor connections from Willamette River to Tualatin Mountains on US Highway 30
- Industrial land uses along the main stem of the Willamette River including the Portland Harbor Superfund
- Overstocked forest stands where forest health is depleted with potential fire risk

Tryon Creek and West Willamette Watersheds

Issues:

- Degraded natural areas—choked with common and EDRR invasive species (blackberry, ivy, clematis, etc.)
- Water runoff/quality (bacteria, oxygen, copper, lead, and temperature are the primary water quality parameters of concern)
- Relatively high proportion of impervious surface relative to total area
- Development in the floodplain and alterations in channel banks have destroyed or degraded floodplain and off-channel habitats.
- Unimproved Right of Ways/Streets have sedimentation/drainage/filtration stormwater runoff issues
- Wildlife corridor barriers (including fish passage of salmonid species)

Urban Opportunities:

- Priority habitat restoration
- Stormwater management improvement projects
- Wildlife enhancement and access projects
- Conservation education for landscape contractors & landowners
- Demonstration gardens
- Pollinator improvement projects – Including *Meadowscaping* and citizen scientist monitoring
- Targeted invasive treatments: Canopy Weed Programs & EDRR
- Soil restoration trials
- Engage diverse audiences through equity policy identified initiatives

Trends and Performance Measures

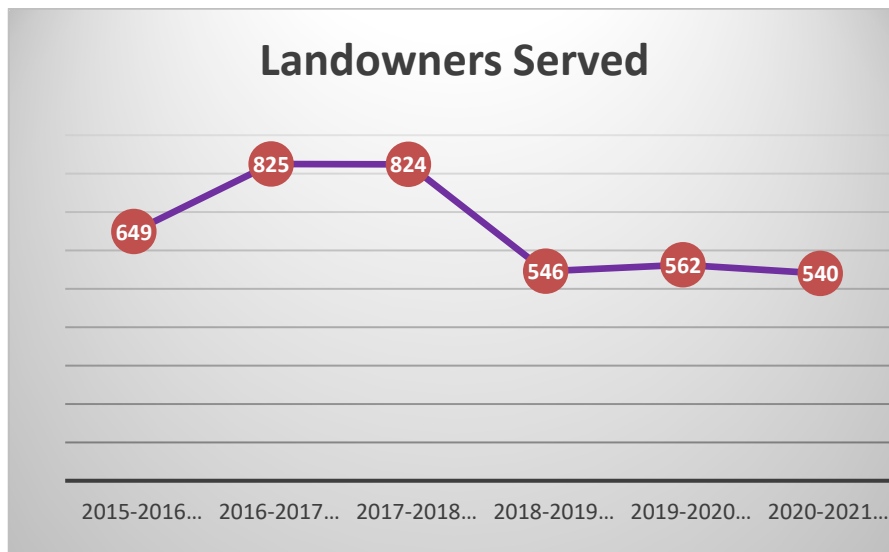
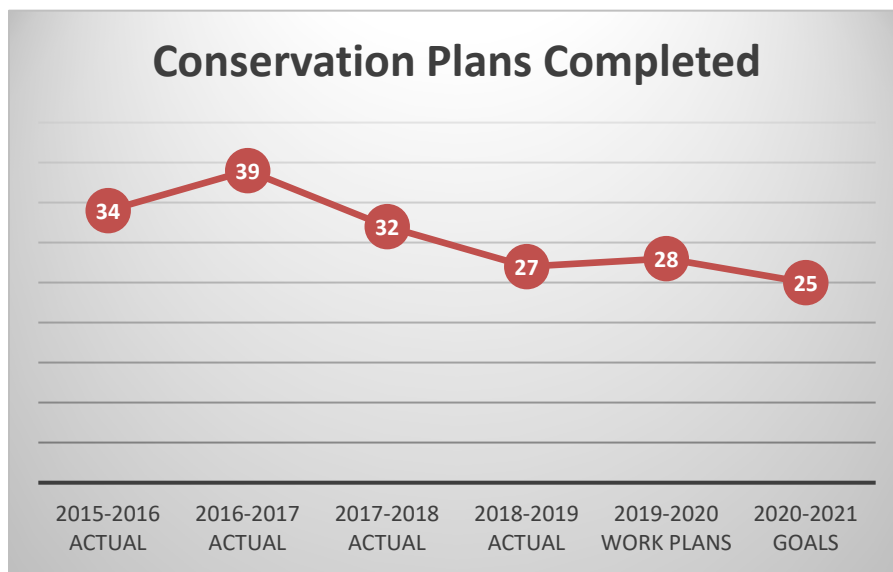
Metrics	FISCAL YEAR TOTAL					
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Work Plans	2020-2021 Goals
Conservation Plans Completed	34	39	32	27	28	25
Landowners Served	649	825	824	546	562	540
Acres Treated for Invasive Plants	237	129	46	47	48	48
Acres of Native Habitat 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

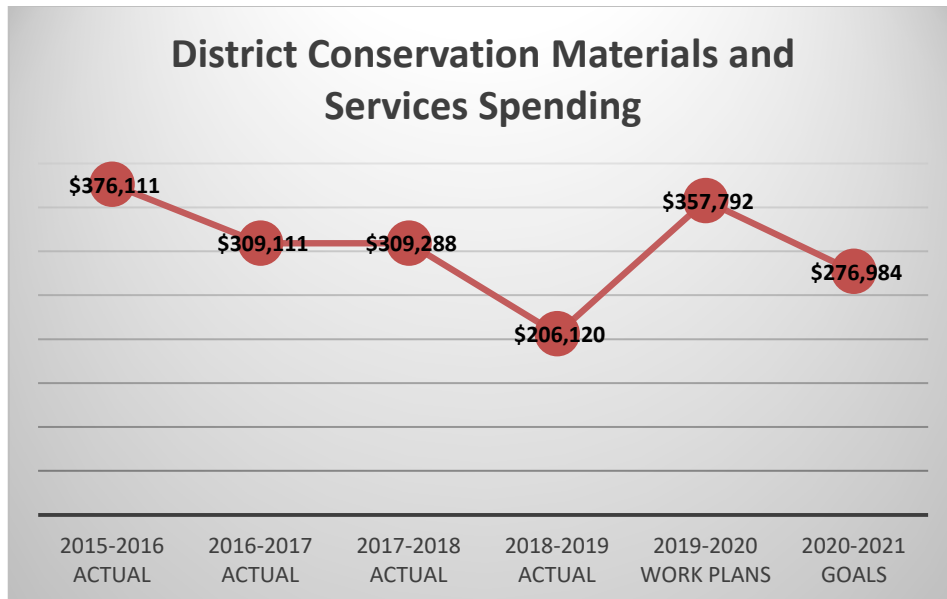
Program Area Descriptions

The District's sole function is soil and water conservation, and we have many programs that support our conservation efforts. The following describes each of our programs or services. Please refer to the [Budget Message](#) for a comparison of FY21 budget amounts to the prior year. We accomplish our goals with a limited staff (FTE of 10.8 in FY21). See our [Organizational Chart in Appendix C](#).

Conservation Planning

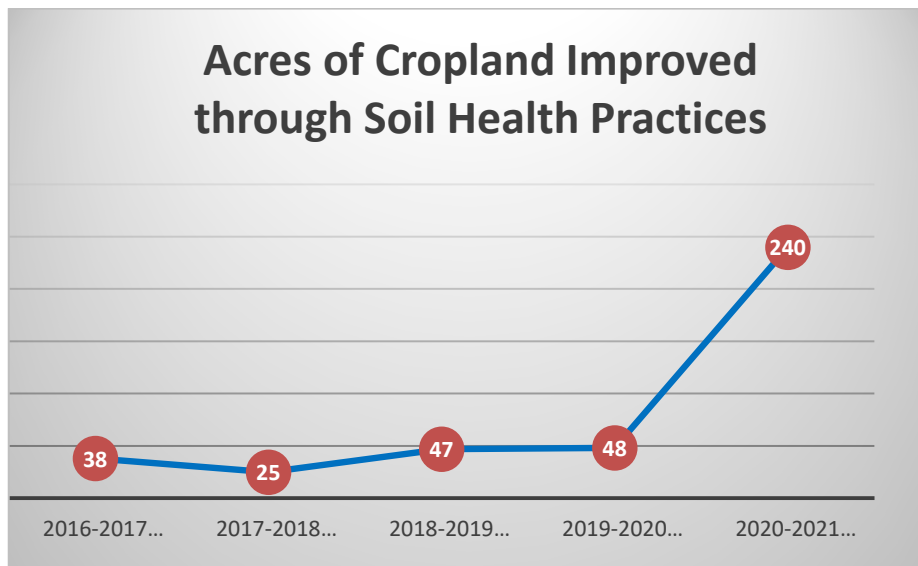
District conservationists work with landowners to develop conservation plans. The plans identify practices to best protect soil and water quality, enhance plant and animal health, restore and maintain diverse natural habitats, and financially benefit landowners. The conservation planning process offers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





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 budget will be flat as compared to this year, not decreasing.

Rural Programs

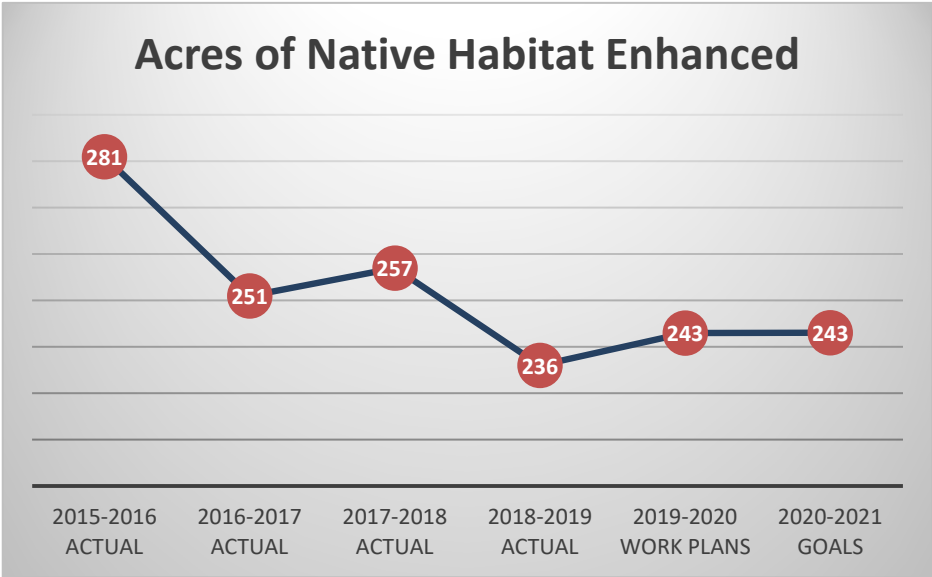


Farms

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

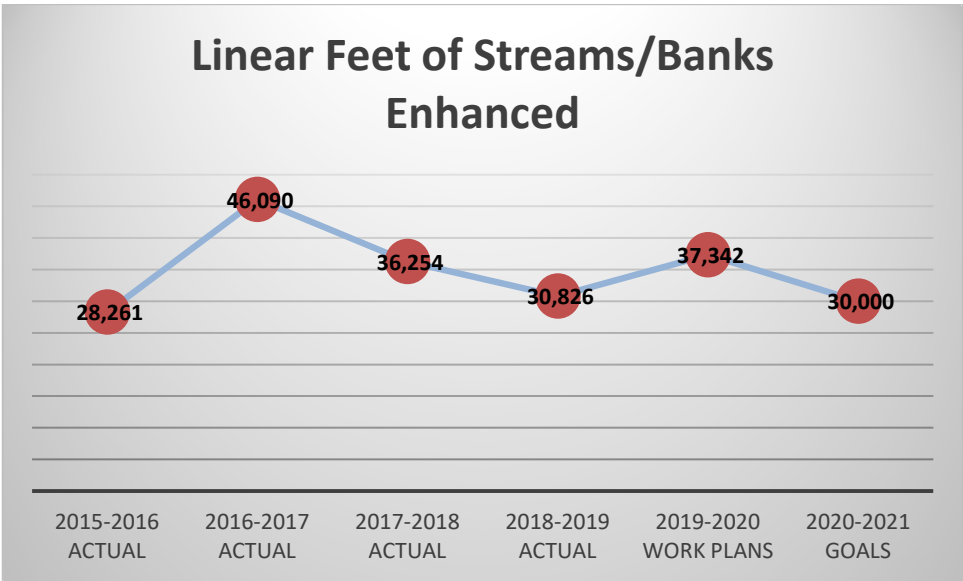
By providing technical and financial assistance, the District helps private landowners enhance and expand regionally significant habitats such as Oregon white oak woodlands, savanna and prairie, and wetlands and ponds. The assistance provides resources to conduct site preparation, secure planting materials, 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 by helping them to enhance their wetland habitats, including floodplain, emergent wetland, wet prairie, off-channel habitat for salmon, and large ponds. 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 (SBWC) to present educational workshops and create educational documents and plans for special habitats – such as the recently published *Sauvie Island and Multnomah Channel Bottomlands Conservation Opportunities* resource; to oversee wildlife surveys and construct basking structures for native turtles; and to engage the moorage community along the Multnomah Channel to monitor and protect water quality, and improve special habitats including ponds, shorelines, and oak habitat. In partnership with SBWC and the moorage community, *Living on the Water: A Guide for Floating Home Owners and Marina Managers* developed by the District and SBWC, continues to serve as a useful resource. 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.

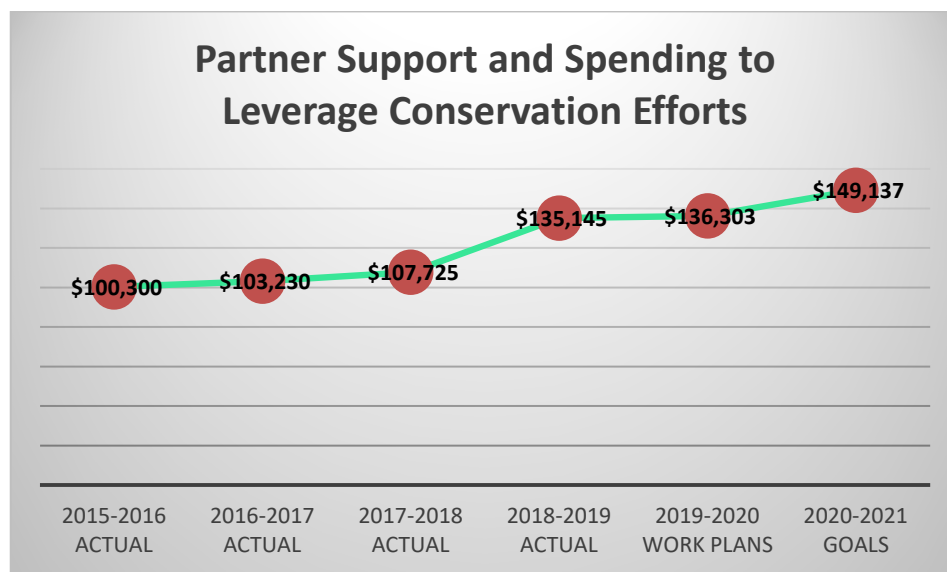
Demonstration Projects

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 conservation plans. These plans are 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.

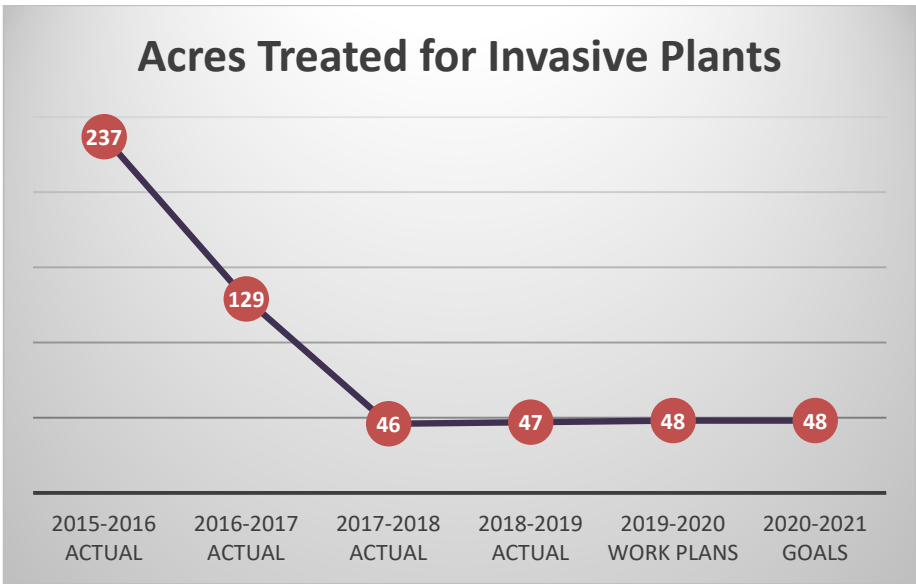
In addition to delivering the Canopy Weeds program, the FPC helps us focus on critical habitat corridor issues, invasive species, volunteer engagement, and green infrastructure in northwest Portland.

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 WRC 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 WRC 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.

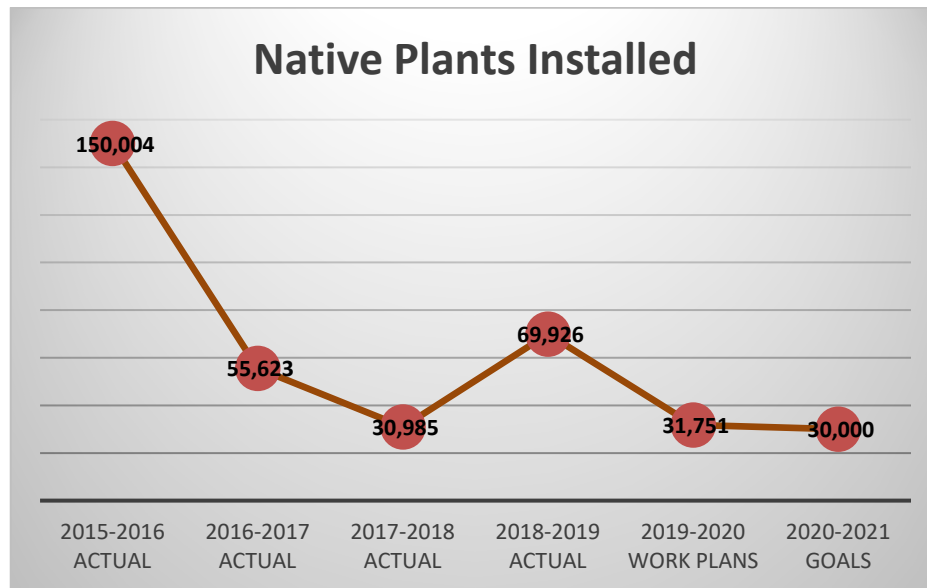
Invasive Species Programs



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).



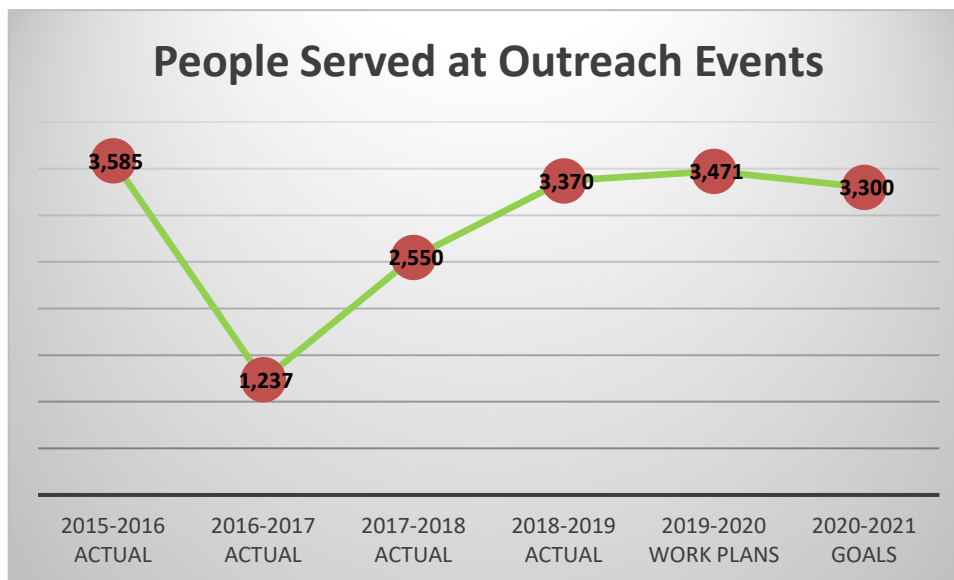
Native Plant Revegetation

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 (CREST), PC Trask and Associates, ODFW, Oregon Department of State Lands, Oregon Wildlife Foundation, Oregon Watershed Enhancement Board, Multnomah County, Metro Parks and Nature, and four cooperating private landowners.

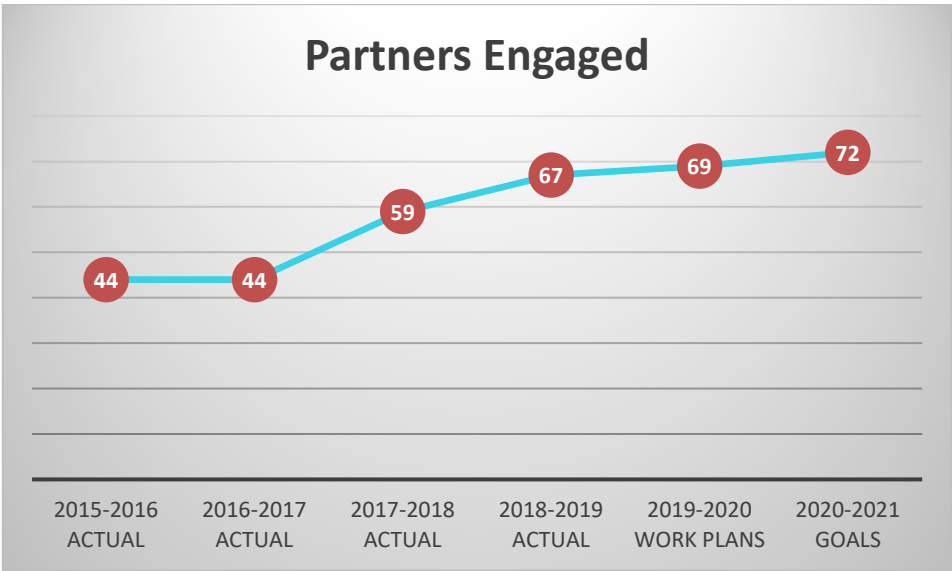
Although the most significant milestones have been completed, work on this project will continue in FY21. Specifically, the District needs to complete work on the irrigation reconfiguration for one of the cooperating primary landowners. The District also needs to negotiate a permanent access agreement with the Oregon Department of State Lands (DSL) to allow the District to perform

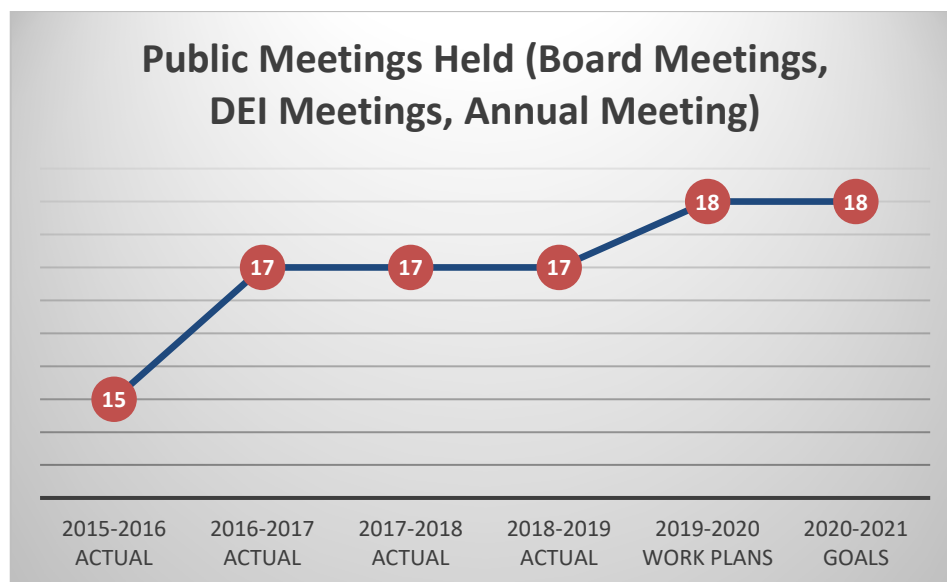
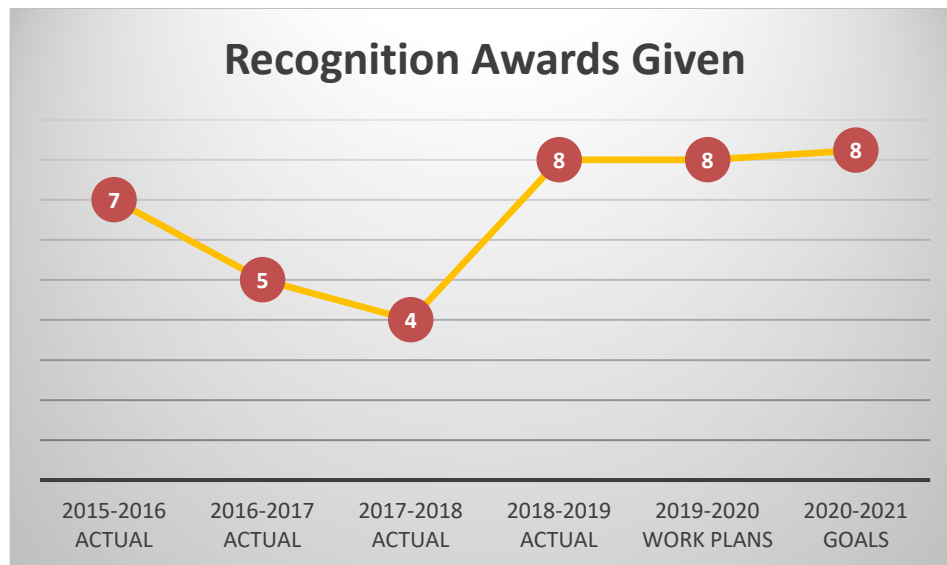
monitoring and maintenance of the Dairy Creek channel below the ordinary, tidally influenced high watermark. Our current temporary access agreement with DSL expires on July 1, 2020, and will be extended until the permanent agreement is in place.

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.

Five-Year Financial Forecast

The District prepares financial forecasts reflecting our long-range business plan on an ongoing basis, taking into account operational and economic variables. Our annual expenditures of approximately \$2 million are primarily supported by our permanent property tax levy, which represents almost 90% of our annual revenues. We have no construction, minimal capital spending (primarily for work vehicles and information technology needs), and no debt.

For our forecast, we evaluate projected property tax growth and collection rates, interest rates, wage growth, cost-of-living adjustments (COLA), PERS rates, health benefits, and service levels. Given the current uncertainties related to the COVID-19 pandemic and unknown long-term effects, our forecast is very conservative. It assumes only modest growth in property tax revenue, initially decreasing availability of grant revenue followed by modest growth, modest increases in personnel costs to account for increasing COLA, PERS rates, and healthcare expenses, and stable materials and services expenses, primarily to ensure maintenance of ongoing conservation work. Any additional conservation work taken on will need to be supported by grant funding. Sturgeon Lake will become self-supporting through fund-raising and not require transfers from the General Fund to sustain the ongoing maintenance and monitoring phase that the project will enter in FY22.

For the Year Ended:	30-Jun-21		30-Jun-22		30-Jun-23		30-Jun-24		30-Jun-25		30-Jun-26	
	Adopted Budget	% Change	Forecast	% Change	Forecast	% Change	Forecast	% Change	Forecast	% Change	Forecast	% Change
REVENUES:												
Property tax income	1,727,732	6%	1,779,564	3%	1,832,951	3%	1,887,939	3%	1,944,577	3%	2,002,915	3%
Grant income	198,115	-32%	178,303	-10%	180,087	1%	181,887	1%	183,706	1%	185,543	1%
Misc. & Charges for services	20,475	33%	18,428	-10%	18,428	0%	18,428	0%	18,428	0%	18,428	0%
Interest	17,500	-27%	18,200	4%	18,200	0%	18,200	0%	18,200	0%	18,200	0%
Total revenues	1,963,822	0%	1,994,495	2%	2,049,665	3%	2,106,454	3%	2,164,911	3%	2,225,085	3%
EXPENDITURES:												
Personnel services	1,307,770	0%	1,320,848	1%	1,334,056	1%	1,374,078	3%	1,415,300	3%	1,457,759	3%
Materials and services	650,902	-18%	650,902	0%	650,902	0%	650,902	0%	650,902	0%	650,902	0%
Capital outlay	5,150	-32%	22,745	342%	5,000	-78%	10,000	100%	10,000	0%	20,000	100%
Total before transfers, reserves and contingencies	1,963,822	-7%	1,994,495	2%	1,989,958	0%	2,034,980	2%	2,076,202	2%	2,128,661	3%
Under / (over) spending of revenues	-		-		59,707		71,474		88,709		96,424	
Transfer to Sturgeon Lake Special Fund	111,000	-35%	-		-		-		-		-	
Reserve for Future Expenditures	25,000	0%	1,065	-96%	5,000	370%	5,000	0%	25,000	400%	25,000	0%
Contingency	50,000	0%	50,000	0%	50,000	0%	50,000	0%	50,000	0%	50,000	0%
Total use of funds	2,149,822	-8%	2,045,559	-5%	2,044,958	0%	2,089,980	2%	2,151,202	3%	2,203,661	2%
Change in fund balances	(186,000)		(51,065)		4,707		16,474		13,709		21,424	
Fund balance, beginning of year	985,000		799,000		747,935		752,642		769,117		782,826	
Fund balance, end of year	799,000		747,935		752,642		769,117		782,826		804,250	
Months of Operating Expenditures	4.9		4.5		4.5		4.5		4.5		4.5	

SECTION 3: BUDGET PROCESS

Budget Preparation

The annual budget is submitted for consideration under Oregon Budget Law, which guides the District through the budgeting process and is defined in Oregon Revised Statute (ORS) Chapter 294.305 to 294.565 of Oregon State Law. The budget supports implementation of the District's annual work plans and programs in order to fulfill the District's mission, vision, and desired outcomes as discussed in [Section 2: District Strategic Goals and Strategies](#).

The budget is prepared on a modified accrual basis (recognizing revenues when they become available and measurable, and recognizing expenditures when liabilities are incurred), consistent with our Fund Financial Statements. In contrast, our Government-wide Financial Statements (i.e., the statement of net position and statement of activities) report information using the economic resources measurement focus and the accrual basis of accounting. For the Government-wide Financial Statements, revenues are recorded when earned and property taxes are recognized as revenue in the year for which they are levied. Both our Fund Financial Statements and our Government-wide Financial Statement are prepared in conformity with generally accepted accounting principles as applied to governmental units.

The District's sole fund for Government-wide Financial Statements reporting is the General Fund, which includes the Sturgeon Lake Fund. The District legally adopts a budget for the Sturgeon Lake Fund, but the fund does not meet the requirements to be reported as a separate fund under Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

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 Oregon Revised Statutes (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 hold public meetings and present the proposed budget to the Budget Committee for their approval. 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](#) 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 budget and highlight any significant changes in the District's financial position. These documents are available at the District office and on the District website (wmswcd.org).

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 term
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 12/31/2020
Brian Lightcap	Board, Zone 4	Elected Board member through 12/31/2022
Shawn Looney	Board Secretary, At-Large	Elected Board member through 12/31/2022
Weston Miller	Board Treasurer, At-Large	Elected Board member through 12/31/2020
Kim Peterson	Board, Zone 1	Elected Board member through 12/31/2020
Terri Preeg Riggsby	Board Chair, Zone 5	Elected Board member through 12/31/2022
George Sowder	Board Vice-Chair, Zone	Elected Board member through 12/31/2020

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 by Fund: General Fund and Sturgeon Lake Fund. The total appropriated amounts include 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.

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 2nd 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

SECTION 4: FINANCIAL SUMMARIES

The following table summarizes our General Fund revenues, expenditures, and fund balances over the last five years. It can be compared to our [five-year financial forecast in Section 2](#).

For the Year Ended:	30-Jun-16		30-Jun-17		30-Jun-18		30-Jun-19		30-Jun-20		30-Jun-21
	Actual	% Change	Actual	% Change	Actual	% Change	Actual	% Change	Budget	% Change	Adopted Budget
REVENUES:											
Property tax income	1,400,333	7%	1,458,879	4%	1,532,969	5%	1,615,254	5%	1,626,414	1%	1,727,732
Grant income	123,685	27%	199,891	62%	211,332	6%	208,040	-2%	289,405	39%	198,115
Misc. & Charges for services	16,416	15%	15,641	-5%	16,546	6%	17,288	4%	15,350	-11%	20,475
Interest	7,028	44%	11,194	59%	18,171	62%	29,802	64%	24,000	-19%	17,500
Total revenues	1,547,462	9%	1,685,605	9%	1,779,018	6%	1,870,384	5%	1,955,169	5%	1,963,822
EXPENDITURES:											
Personnel services	880,045	12%	954,451	8%	1,067,209	12%	1,127,636	6%	1,303,471	16%	1,307,770
Materials and services	607,903	24%	695,137	14%	641,885	-8%	587,720	-8%	789,345	34%	650,902
Capital outlay	4,150	-77%	22,696	447%	7,200	-68%		-100%	7,628	-	5,150
Total before transfers, reserves and contingencies	1,492,098	15%	1,672,284	12%	1,716,294	3%	1,715,356	0%	2,100,444	22%	1,963,822
Under / (over) spending of revenues	55,364		13,321		62,724		155,028		(145,275)		-
Transfer to Sturgeon Lake Special Fund							21,729		170,500		111,000
Reserve for Future Expenditures									25,000		25,000
Contingency	-		-		-		-		50,000		50,000
Total use of funds	1,492,098	15%	1,672,284	12%	1,716,294	3%	1,737,085	1%	2,345,944	35%	2,149,822
Change in fund balances	55,364		13,321		62,724		133,299		(390,775)		(186,000)
Fund balance, beginning of year	886,611		941,975		955,296		1,018,020		1,151,319		985,000
Fund balance, end of year	941,975	6%	955,296	1%	1,018,020	7%	1,151,319	13%	760,544		799,000
Months of Operating Expenditures	7.6		6.9		7.1		8.1		4.3		4.9

Budget Documents and Funds

The District is required to submit the final budget on standardized Local Budget (LB) forms prescribed by the Oregon Department of Revenue.

The LB forms contain FY18 and FY19 audited financial results, FY20 Adopted Budget, FY20 Estimated Actuals and FY21 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. Our Sturgeon Lake Restoration Project for which the separate fund was established is substantially complete. Ongoing costs will be for monitoring and maintenance, forecast to be less than 5% of total District expenditure.

Specific forms submitted by the District are: Notice of Budget Hearing ([Form LB-1](#)); General Fund Resources ([Form LB-20](#)); General Fund Requirements ([Form LB-30](#)); Special Fund (Sturgeon Lake) Resources and Requirements ([Form LB-10](#)); and a supplementary schedule of [Detailed Resources and Requirements](#). All of these forms can be found below.

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 emailing info@wmswcd.org to request a copy. 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.Lewis		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			
Conservation District Program	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 by \$258,298. Although our property taxes are expected to increase \$101,000, this is offset by a \$222,936 lower beginning fund balance 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 a decrease in grant funded conservation work. Additionally, spending on 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 comparatively 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 LB-20				RESOURCES 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							
					Beginning Fund Balance:				
1					1. Available cash on hand (cash basis) or				1
2	955,296	1,018,020	1,151,319	1,151,319	2. Net working capital (modified accrual basis)	985,000	985,000	985,000	2
3	19,621	49,619	29,414	29,414	3. Previously levied taxes estimated to be received	29,732	29,732	29,732	3
4	18,171	29,802	24,000	24,000	4. Interest	28,000	28,000	17,500	4
5					5				5
6					6. OTHER RESOURCES				6
7					7.				7
8	61,421	43,647	36,146	29,669	8. Federal Funding	67,553	67,553	62,553	8
9	131,740	140,454	182,039	173,964	9. State Funding	128,562	128,562	128,562	9
10	13,033	23,939	52,500	43,650	10. Local/Regional Funding	7,000	7,000	7,000	10
11	5,137	-	18,720	18,720	11. Other Funding	-	-	-	11
12					12.				12
13					13.				13
14	16,546	17,288	15,350	15,350	14. Reimbursements & Misc	20,475	20,475	20,475	14
15					15				15
16					16				16
17					17				17
18					18				18
19					19				19
20					20				20
21					21				21
22					22				22
23					23				23
24					24				24
25					25				25
26					26				26
27					27				27
28					28				28
29	1,220,965	1,322,769	1,509,488	1,486,086	29. Total resources, except taxes to be levied	1,266,322	1,266,322	1,250,822	29
30			1,597,000	1,597,000	30. Taxes estimated to be received	1,698,000	1,698,000	1,698,000	30
31	1,513,348	1,565,635			31. Taxes collected in year levied				31
32	2,734,313	2,888,404	3,106,488	3,083,086	32. TOTAL RESOURCES	2,964,322	2,964,322	2,948,822	32

GENERAL FUND REQUIREMENTS

REQUIREMENTS SUMMARY										
FORM		BY FUND, ORGANIZATIONAL UNIT OR PROGRAM								
LB-30		General Fund					West Multnomah SWCD			
	Historical Data			Estimated This Year 2019-20	EXPENDITURE DESCRIPTION	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								
					PERSONNEL SERVICES					
1	1,067,209	1,127,636	1,303,471	1,263,471	1 Personnel Services	1,307,770	1,307,770	1,307,770	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	1,307,770	7	
	10.8	10.8	11.3	11.3	Total Full-Time Equivalent (FTE)	10.8	10.8	10.8		
					MATERIALS AND SERVICES					
8	203,152	245,975	295,250	240,000	8 Operations	240,281	240,281	240,281	8	
9	438,732	341,745	494,095	420,000	9 Conservation Programs & Services	426,121	426,121	410,621	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	650,902	14	
					CAPITAL OUTLAY					
15	7,200	-	7,628	4,000	15 Capital Outlay	5,150	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	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	111,000	22	
23					23				23	
24			25,000	-	24 Reserved for Future Expenditures	25,000	25,000	25,000	24	
25			50,000	-	25 General Operating Contingency	50,000	50,000	50,000	25	
26	-	21,729	245,500	170,500	26 TOTAL TRANSFERS, RESERVES & CONTINGENCIES	186,000	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	2,149,822	27	
28	1,018,020	1,151,319	760,544	985,115	28 UNAPPROPRIATED ENDING FUND BAL.	799,000	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	2,948,822	29	

STURGEON LAKE FUND

SPECIAL FUND									
FORM		RESOURCES AND REQUIREMENTS						West Multnomah SWCD	
LB-10		Sturgeon Lake							
(Fund)									
	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			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					1 Cash on hand (cash basis), or				1
2	74,677	276,339	130,013	130,013	2 Working Capital (modified accrual basis)	73,396	73,396	73,396	2
3					3 Previously levied taxes estimated to be received				3
4	1,331	4,984	1,850	1,850	4 Earnings from temporary investments	1,835	1,835	1,284	4
5		21,729	170,500	170,500	5 Transferred In from General Fund	111,000	111,000	111,000	5
6	611,363	93,652	-	-	6 Project Grants and Contributions				6
7					7				7
8					8				8
9	687,371	396,704	302,363	302,363	9 Total Resources, except taxes to be levied	186,231	186,231	185,680	9
10					10 Taxes estimated to be received				10
11					11 Taxes collected in year levied				11
12	687,371	396,704	302,363	302,363	12. TOTAL RESOURCES	186,231	186,231	185,680	12
					MATERIALS AND SERVICES				
1									1
13	411,032	203,537	210,467	210,467	13 Contracted Services	105,600	105,600	105,600	13
14					14				14
15	411,032	203,537	210,467	210,467	15 TOTAL MATERIALS AND SERVICES	105,600	105,600	105,600	15
					CAPITAL OUTLAY				
16		63,154	18,500	18,500	16 Capital Outlay	23,900	23,900	23,900	16
17					17				17
18					18				18
19					19				19
20					20				20
21					21				21
22	-	63,154	18,500	18,500	22 TOTAL CAPITAL OUTLAY	23,900	23,900	23,900	22
					TRANSFERRED TO OTHER FUNDS				
23	-	-	-	-	23				23
24					24				24
25					25				25
26					26				26
27	-	-	-	-	27 TOTAL TRANSFERS, RESERVES AND CONTINGENCIES	-	-	-	27
28	411,032	266,691	228,967	228,967	28 TOTAL EXPENDITURES	129,500	129,500	129,500	28
29	276,339	130,013	73,396	73,396	29 UNAPPROPRIATED ENDING FUND BALANCE	56,731	56,731	56,180	29
30	687,371	396,704	302,363	302,363	30 TOTAL REQUIREMENTS	186,231	186,231	185,680	30

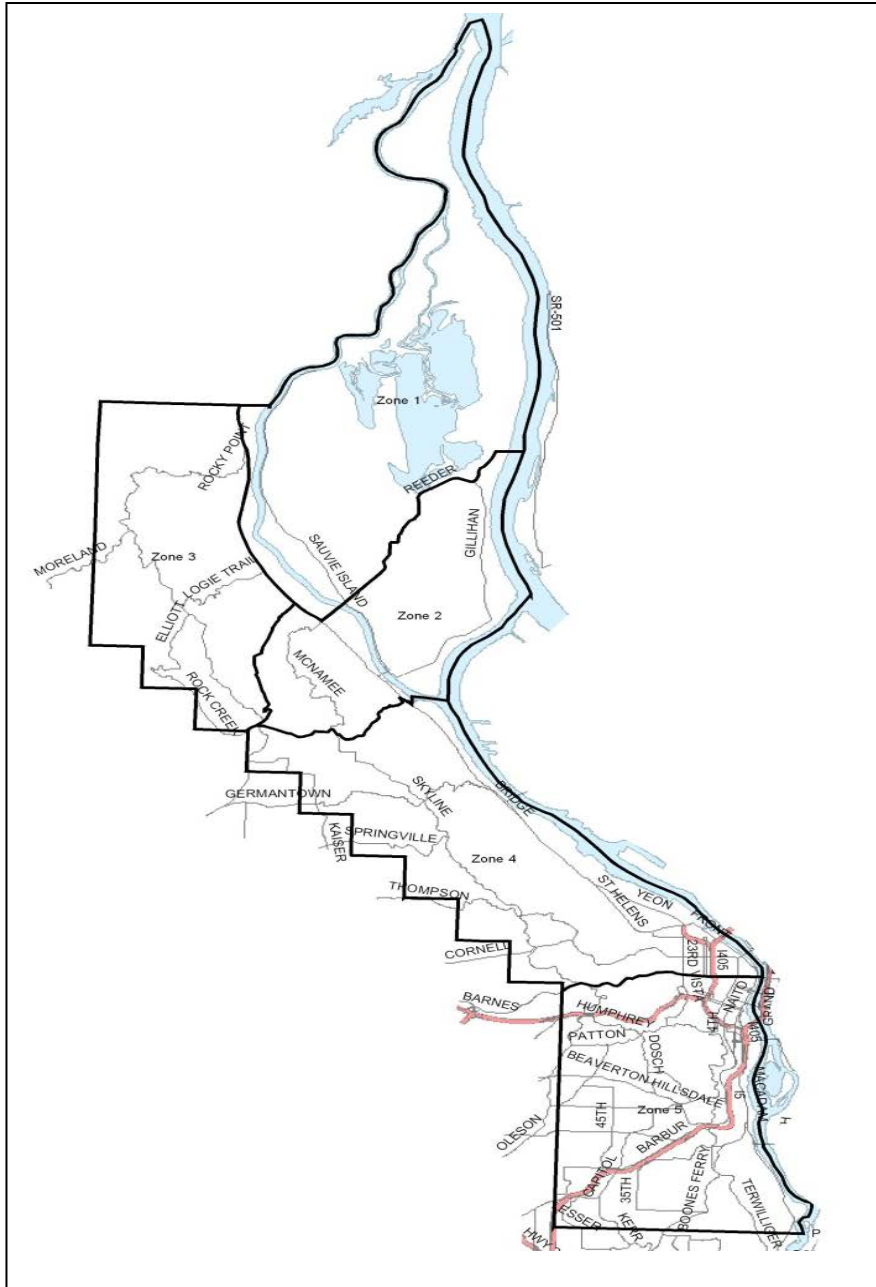
Detailed Resources and Requirements

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT DETAILED RESOURCES AND EXPENDITURES	Administration & Communications & 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	17,500						17,500	1,284	18,784
Total before Grants, Prop, Taxes and Misc.	1,032,232	-	-	-	-	-	1,032,232	74,680	1,106,912
Federal Funding (NRC5)			50,488	12,065		-	62,553		62,553
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 (workshops, cost-share, BES, Parks)	11,475					9,000	20,475		20,475
Total Other Resources	36,470	7,000	50,488	77,885	37,747	9,000	218,590	111,000	329,590
Taxes Estimated to be Received	1,698,000						1,698,000		1,698,000
All Resources less Beginning Balance	1,781,702	7,000	50,488	77,885	37,747	9,000	1,963,822	112,284	2,076,106
Total Resources	2,766,702	7,000	50,488	77,885	37,747	9,000	2,948,822	185,680	3,134,502
Expenditures									
Salaries & Wages	329,996	85,473	99,000	178,547	110,553	101,136	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	39,812	26,191	20,209	184,100		184,100
Payroll Taxes	33,639	8,713	10,092	18,201	11,269	10,310	92,223		92,223
									-
Total Personnel	469,802	121,564	147,946	263,766	171,078	133,613	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						42,450	42,450		42,450
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	139,420	410,621	105,600	516,221
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	139,420	650,902	105,600	756,502
							-		-
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	715,233	160,564	194,599	353,016	267,376	273,033	1,963,822	129,500	2,093,322
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	901,233	160,564	194,599	353,016	267,376	273,033	2,149,822	129,500	2,279,322
Unappropriated Ending Fund Balance Required							799,000	56,180	855,180
Excess Ending Fund Balance for Future Reserves							-		-
Total Requirements							2,948,822	185,680	3,134,502
Total Appropriated (includes Contingency)							2,124,822	129,500	2,254,322
Total Unappropriated							824,000	56,180	880,180

Appendix A: Supplemental Information on District

Geography and Service Area

The District's service area includes the portion of Multnomah County west of the Willamette River and all of Sauvie Island. It is divided into five zones and represents a highly diverse area of urban and rural dwellings, forest and farm land, and owners of small and large properties. The population served is approximately 136,000.



Zone 1: The East limit is the middle of the Columbia and Willamette Rivers. South limit is the middle of the Multnomah Channel. West limit is south of the Gillihan/Reeder Road intersection- property lines on East side of Reeder Road. North of Gillihan/Reeder Road intersection- property lines on west side of Reeder Road (Includes Columbia County tip).

Zone 2: North limit is Multnomah/Columbia county line. West limit is middle of Multnomah Channel. East & South is Zone 1.

Zone 3: North and West limit is Multnomah County line. East limit is center of the Multnomah Channel. South limit is property lines on south side of Cornelius Pass Road.

Zone 4: North limit is Zone 3. East limit is center of Multnomah Channel & Willamette River. South limit is line of county sections 22-24 and 19 to the middle of Willamette River. West limit is Multnomah County line.

Zone 5: North limit is Zone 4. East limit is center of Willamette River. South & West limits are Multnomah County line.

Topography

Our service area contains approximately 86,260 acres, of which 17,097 are non-industrial private forestland and 3,691 are industrial forestland. Public

forestland includes 1,035 acres of Federal land, 2,181 acres owned by Metro, 89 acres owned by the State of Oregon and 21 acres owned by Multnomah County. According to the U.S. Census Bureau, the county has a total area of 466 square miles (1,206 km²), of which 435 square miles (1,127 km²) are land and 79 km² (30 sq. mi or 6.53%) are water.

Land Use

Our District is a diverse landscape of urban and rural uses. The urban area includes downtown Portland, made up of businesses properties, private apartments and condominiums, small and large public parks, a large university system, public transit including light rail and street cars, tourist attractions and outdoor gathering places. Outside of downtown Portland, the urban area is comprised of residential neighborhoods with diverse housing options interspersed by substantial natural areas.

The rural area includes small and large agricultural operations, from small, organic farms to hobby farms, including stables, livestock operations, kennels, private land, public natural areas, organic and non-organic food production, and creeks and streams. About 20 percent of the county is classified as commercial forestland; of this, about 30 percent is publicly owned.

Structure and Governance

Enabling and Governing Legislation

The Soil Conservation Service was authorized by Federal Legislation in 1937. The District is one of 45 conservation districts in Oregon, which are defined in Oregon law as political subdivisions of state government. The District is not a state agency. Rather it is classified as a municipal corporation, a form of local government, which is required to follow many of the same laws that govern state agencies and special districts. It is specifically governed by ORS 568.210 to 568.890 and ORS 568.900 to 568.933. See Appendix A for the specific powers and authorities granted to districts. Appendix B lists other statutes and administrative rules to which the District is subject.

The Oregon Revised Statutes (ORS) that established and govern Oregon's SWCDs (except the federal tribal Tiicham Conservation District) were significantly revised by the 2009 Legislative Assembly under House Bill 2082. The origin of the House Bill was a collaborative effort among the Oregon Association of Conservation Districts, member Conservation Districts, and the Oregon Department of Agriculture. It was designed to address the evolving challenges and opportunities presented to today's SWCDs that were not envisioned when the statute originated, and to eliminate antiquated provisions in the previous editions.

In addition to the general purpose of SWCDs under ORS 568.225 in the previous editions, the following was added: **“promote collaborative conservation efforts to protect and enhance healthy watershed functions, assist in the development of renewable energy and energy efficiency resources.”**

History

The District was established in 1944 to direct agricultural producers to technical assistance resources, such as our partners the Natural Resource Conservation Service (NRCS). In recent years, NRCS and the District have successfully partnered to plan and implement conservation practices on private lands in the basin.

The District was organized as the Sauvie Island Soil Conservation District. The District expanded to its current size in April 1975 and changed to its existing name. District voters approved a tax base in November 2006, ensuring a stable revenue source for programs delivered to west side citizens beginning in fiscal year 2007-2008.

Appendix B: Partners

The District works with agencies and individuals as partners in efforts to achieve our vision. Various memorandums of agreement and/or understanding, working agreements, intergovernmental agreements and informal arrangements, formalize the partnerships. The agreements outline the responsibilities of each partner and identify the types of assistance, resources, and support each will provide to accomplish common conservation goals.

The District believes that our existing partners, which currently include non-profits, government organizations, private companies, landowners and volunteers, and yet-to-be determined partners are crucial to us reaching our equity goals. Our work will only be successful if we are able to truly partner with the community, engage with respect, authentically listen – and have the commitment to share decision making, control and resources. We must further examine and prioritize working with partners that share our equity goals to further maximize impacts with underserved communities.

Local Level

Landowners, Producers, General Public

The general public uses the District as its primary point of contact for not only District programs but those of the Oregon Department of Agriculture and the USDA's Natural Resource Conservation Service. Landowners and agricultural producers can avail themselves of technical assistance with natural resource concerns and assistance in securing grant or loan funding for an array of natural resource conservation projects. The District assists the general public with conservation planning, technical and financial assistance, Federal farm bill program opportunities, and answers to conservation-related questions.

The District provides residents of its service area with information on and assistance with conservation planning, invasive weeds, native plants, pasture and livestock, soil health, soil erosion, funding assistance, wildlife, healthy woods, habitat restoration, stormwater management, water-quality protection, school gardens and other conservation-related projects.

OSU Extension Service

The District maintains a working relationship with the Multnomah County office of Oregon State University Extension Service. The District welcomed the Oregon State University Extension Master Gardeners into our office in 2009, giving the hotline and 600 Master Gardener volunteers a presence in the county it had been lacking after falling victim to county budget cuts.

County Government

The District works with a diverse group of key partners in local government agencies: City of Portland (Parks, BES, and Planning & Sustainability), Metro, Multnomah County, Clackamas County and Washington County.

Other Local Partnerships

The District partners with many other local groups that help us achieve our mission: Linnton Neighborhood Association, Skyline Ridge Neighbors, Scappoose Bay Watershed Council, Backyard

Habitat Certification Program, Tryon Creek Watershed Council, West Willamette Restoration Partnership, Forest Park Conservancy, SW Watershed Resources Center and Depave. The District also works with the Sturgeon Lake Work Group including the Bonneville Power Administration, Ducks Unlimited, Oregon Dept. of Fish and Wildlife (ODFW), the Dept. of State Lands and scores of groups to fund the Save Sturgeon Lake restoration project. Specific groups on Sauvie Island (SI) that we work with regularly include: SI Community Association, SI Drainage Improvement Company and SI Grange. The District works closely with neighboring SWCDs, including Tualatin, Columbia, Clackamas and East Multnomah.

Regional Level

The District works with the following partners across most or all of the geographic areas in which we focus our efforts:

Four County Cooperative Weed Management Area, Department of Environmental Quality, Metro, Intertwine Alliance, Multnomah County, Northwest Weed Management Partnership, Oregon Department of Agriculture, Oregon Department of Forestry, Oregon Department of Transportation, Oregon Invasive Species Council, Oregon State University Extension Services, and others.

USDA Natural Resource Conservation Service (NRCS)

The District maintains a Cooperative Working Agreement with the NRCS to provide assistance with conservation planning and the implementation of conservation practices in its service area. From time to time, the District also enters into Contribution Agreements with NRCS to produce complete conservation plans. The NRCS provides technical assistance to the District and directly to county landowners and producers. The District is served through NRCS offices in the Portland Metro area.

Local Advisory Committee

Local Advisory Committees (LAC) are made up of landowners, agricultural producers, and an environmental representative whose charge is to develop an Agricultural Water Quality Management Area Plan. District staff participate in three local advisory committees: North Coast LAC, Lower Willamette LAC, and Tualatin LAC.

Additionally, staff and board members have been involved in Citizen Advisory and Technical Advisory Committees that are working on issues of importance to citizens in our service area (issues such as the Sauvie Island Multnomah Channel land use / transportation policy review and Portland Harbor Superfund studies and implementation).

State Level

Oregon Department of Agriculture (ODA)

The Oregon Department of Agriculture Natural Resources Division provides administrative oversight and partial administrative and technical support funding.

OWEB, DEQ, and other State Agencies

The Oregon Watershed Enhancement Board (OWEB), the Department of Environmental Quality (DEQ), Oregon Department of Fish and Wildlife (ODFW), and Department of State Lands (responsible for navigable waters, submerged and submersible land plus leases for marinas, and moorages) provide funding.

Oregon Association of Conservation Districts

The OACD provides technical and administrative support to the District and is the main conservation district advocacy organization with the Oregon State administration and legislature.

National Level

USDA NRCS

The national NRCS office provides funding of work agreements with the District.

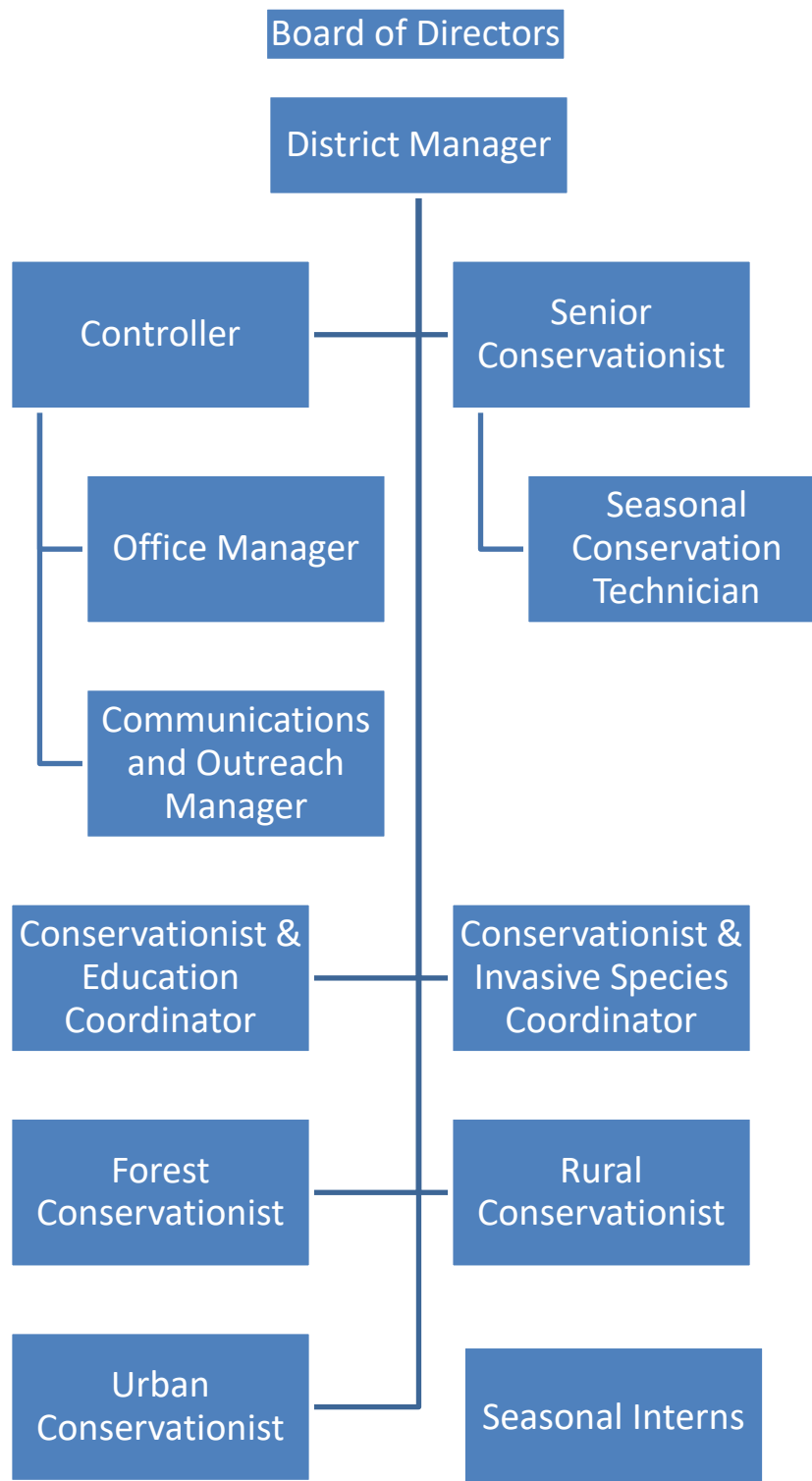
Alphabetized list of our partners (with example references to our shared interests)

- ❖ 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, education, collaborative efforts, and diversity, equity, and inclusion)
- ❖ 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)

Appendix C: Organization Chart



District Staff

The current permanent staff consists of the following positions. Additional seasonal employees (interns) are hired to assist with restoration and other conservation related projects as needed during the spring and summer. The District also relies on outside contractors to fulfill some of its conservation work objectives.

District Manager – 1 FTE

This position supports the District's conservation mission by working directly with our elected board, and with a wide variety of organizations and individuals, such as 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, this position is instrumental in all fundraising goals, grant funding pursuits, and overall program management.

Controller and Budget Officer – 1 FTE

This position is responsible for ensuring that the organization is fully compliant with Local Budget Law, Oregon Public Contracting Law, and all other laws and regulations pertaining to public funds. This position is also responsible for a comprehensive system of fiscal and budgetary controls and reporting functions. In addition to financial oversight and budgeting responsibilities, this position oversees office management, human resources, and communications.

Office Manager – 1 FTE

This position is responsible for Board of Director meeting preparations, providing administrative support to District Manager and office staff, and facilitating all tasks related to office operations, vendor issues, office equipment, supplies, and personnel-related needs.

Senior Conservationist – .9 FTE

This position provides program management, technical staff coordination, and conservation planning and technical assistance to landowners primarily in the portion of the District's service area that is outside the City of Portland (including all of Sauvie Island). This position manages the District's *Healthy Streams* program and assists, primarily rural, land managers with special habitat, farm planning and education projects, and provides mentoring to the technical staff team.

Forest Conservationist – 1 FTE

This position provides conservation planning and technical assistance to woodland owners throughout the District and oversees all forestry management programs. Responsibilities include: conservation plan creation, native and invasive plant identification, field work & data collection including forest stand measurements and analysis, GIS/GPS mapping, community outreach, development of local forestry initiatives, report & article writing, project management, grant management, and program budget management.

Rural Conservationist – 1 FTE

This position provides conservation planning and technical assistance to landowners primarily in the portion of the District's service area that is outside the City of Portland (including all of Sauvie Island) and runs the farm & livestock conservation, soil health, water quality monitoring, Sturgeon Lake restoration and Internship programs. Other responsibilities include: conservation plan creation, field work & data collection, GIS/GPS mapping, community outreach, report & article writing, project management, grant management, project and partner coordination and funding.

Urban Conservationist – 1 FTE

This position provides conservation planning and technical assistance to landowners in the District's service area within the City of Portland and runs the urban conservation programs (including Urban Watershed Mentors training, stormwater management, canopy weed, demo gardens, habitat restoration and conservation-related presentations to community groups). Responsibilities include: conservation plan creation, native and invasive plant identification, field work & data collection, GIS/GPS mapping, community outreach, report & article writing, project management, grant management, project and partner coordination and funding.

Conservationist and Invasive Species Program Coordinator – 1 FTE

This position provides invasive species management plan creation, data tracking and program budget management, and coordination of the District's early detection-rapid response (EDRR) invasive plant program. Other responsibilities include managing the ODA OSWB grant, the Weed Watchers program, GIS/GPS mapping, community outreach, report & article writing, project management, and other invasive species-related programs and projects. Provides conservation planning and technical assistance to landowners, and participates in the local Cooperative Weed Management Area (CWMA) and other related interagency organizations and community groups.

Conservationist and Education Coordinator – 1 FTE

This position provides assistance to conservationist/technical staff with field work, outreach efforts and data collection and management. This position also coordinates the Conservation District's K-12 and garden program.

Communications and Outreach Manager – .6 FTE

This position provides internal and external communications services for the District. This includes creating District marketing, branding and educational materials, including publications, newsletters, and Annual Reports and other materials such as signage to promote the District and its programs. Additionally, this position manages all publicity and media relations for the District, assists staff to determine how to reach constituents, message and deliver program information; and also manages signature annual workshops and events, the District website, and social media content.

Seasonal Conservation Technician – .7 FTE

This position provides assistance to conservationist/technical staff with field work and data collection and management.

Appendix D: Financial Policies

Financial Policies

The District's financial policies, summarized below, set forth the basic framework for the overall fiscal management of the District. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the Board of Directors and the District leadership team. These policies provide guidelines for evaluation of both current activities and proposals for future expenditures. Policies are reviewed annually and revised as necessary. These policies are the basis of the District's Standard Operating and Accounting Procedures and are intended to be consistent with the best practices recommended by the Government Finance Officers Association. Most of the policies represent long-standing principles and practices which have guided the District in the past and have helped maintain financial stability since 2006, when the District voters approved a tax base.

Budget and Financial Planning

- The Board of Directors will review the District's long range business plan and the associated annual work plans, upon which the budget is based, annually. At the Board's regularly scheduled monthly board meetings, the Board Treasurer (or designee) will review the financial statements and any variances from budget with the full board.
- The Board will establish funding priorities to reflect the District's mission to conserve and protect soil and water resources for people, wildlife, and the environment.
- The District will be a good steward of public funds and ensure that budgeting and financial management are in compliance with applicable laws and regulations, and achieve results that are in the best interest of the District, its taxpayers and grantors.
- The budgeting and financial reporting process will be conducted in a manner that is transparent and easy for taxpayers to understand.
- The budgeting process has a direct and strong connection with the long-range business plan adopted by the Board of Directors.
- The District will avoid budget decisions or procedures that provide for current operational expenditures at the expense of future needs.
- The District will build and maintain a reserve for future expenditures that will be used to fund larger scale opportunities (such as acquisitions or easements) consistent with the goals and priorities in the District's long range business plan and to provide resources for budgeting when property tax revenues are dampened by poor economic conditions.
- The District will maintain a balanced budget, defined as when a fund's total resources (comprised of beginning fund balance, revenues, and other resources) are equal to the sum of a fund's total expenditures, reserve for future expenditures and ending fund balance.

Finance and Accounting

- Financial and accounting duties and responsibilities will be separated for internal control purposes to the greatest extent possible so that no one staff member can control all phases of collecting cash, recording cash, processing transactions and reconciling accounts in a way that permits errors or omissions to go undetected.

- Access to computer or online systems for accounting, personnel, payroll, and banking is controlled by password access. Permissions within each system are set to allow appropriate level of access depending on role and responsibility.
- Financial and accounting policies will be reviewed annually by the Board Treasurer and the Controller.

Use of District Resources

- It is the policy of District to be a good steward of public funds. To that end, expenditures must be for a valid public purpose which benefits the community, is directly related to the District's authorized functions, and which does not have as its primary objective the benefit of a private person.
- The District will follow the procurement statutory requirements of Oregon Revised Statutes (ORS chapters 279A, B and C) and Oregon Administrative Rules (OAR Chapter 137, division 46, 47, 48, and 49) and other relevant state laws and regulations as applicable to governmental entities.
- In addition, it is the policy of the District to maintain appropriate internal fiscal controls to promote effective and efficient use of resources; to safeguard resources against loss due to waste, mismanagement, abuse, or fraud; and to ensure compliance with applicable state and federal laws, regulations, and fiscal best practices.

Revenue and Cash Management

- The District's primary source of revenue is a permanent property tax levy; however, the District will work to develop diversification of revenue to include, but not be limited to, federal, state and local grants, intergovernmental revenue, contributions and charges for services.
- The District will fund current expenditures with current revenues, avoiding the use of one-time funds and unpredictable revenues for ongoing expenses, postponing needed expenditures, or depleting reserves to meet current expenses.
- The District will maintain an ending fund balance of at least four months of budgeted expenditures to provide sufficient funds for operations prior to receipt of the subsequent year's tax revenue and also of amounts set aside for the District's reserve for future long-range expenditures.
- The District will maintain an adequate and prudent contingency fund within the general fund. The contingency fund will be used for unanticipated or exceptional unbudgeted expenditures only with the approval of the Board of Directors.
- The District will maintain a Sturgeon Lake Stewardship fund within the Sturgeon Lake fund to be used for the monitoring and maintenance of the Sturgeon Lake Restoration Project; upon completion of the planned maintenance work, unused funds will be used for other improvements to the Sturgeon Lake Restoration Project, upon consensus of Project partners.
- The District will actively seek grant funding for both operating and capital expenditures, provided that the grant is consistent with the District's mission and goals, provides a benefit that exceeds cost, and does not commit the District to long-term tax funded expenditures following the completion of the grant period.

Investment

- It is the policy of the District to invest public funds in a manner which will provide maximum security with the highest investment return while meeting the cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds.

Asset Management

- It is the policy of the District to maintain accountability for its assets. The District will maintain asset records and verify those records by a physical inventory at least annually.
- The District will maintain its physical assets at a level that is adequate to protect its capital investment and to minimize future maintenance and replacement cost. The District budget will provide for adequate maintenance and orderly replacement of its assets.
- In addition, it is the policy of the District that the disposal of surplus property is accomplished through an efficient and appropriate process that is in compliance with applicable laws and regulations, and that achieves results that are in the best interest of the District and its taxpayers.

Debt

- It is the policy of the District to consider community needs, the District's current and projected long-term fiscal position and overall cost to the District's taxpayers in determining if debt should be issued by the District.

Appendix E: Glossary

AWQMP	Agriculture Water Quality Management Program
BES	Bureau of Environmental Services
BMP	Best Management Practices
COLA	Cost-of-living Adjustment
CPI	Consumer Price Index
CREST	Columbia River Estuary Study Taskforce
CWMA	Cooperative Weed Management Area
DEI	Diversity, Equity and Inclusion
DEQ	Department of Environmental Quality (Oregon)
DSL	Department of State Lands (Oregon)
ECO	Ecology in Classrooms & Outdoors
EDRR	Early Detection Rapid Response
EQIP	Environmental Quality Incentives Program
ESA	Endangered Species Act (Federal)
EWP	Emergency Watershed Protection Program
FPC	Forest Park Conservancy
FTE	Full Time Equivalent Employee (2080 hours/year)
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HEL	Highly Erodible Land
HRA VEBA	Health Reimbursement Arrangement Voluntary Employees' Beneficiary Association
IT	Information Technology
LAC	Local Advisory Committee
LB Forms	Local Budget Forms
LGIP	Local Government Investment Pool
LMA	Local Management Agency (Oregon SBI010)
LRBP	Long-Range Business Plan
MOU	Memorandum of Understanding
NACD	National Association of Conservation Districts
NMFS	National Marine and Fisheries Service
NOAA	National Oceanic and Atmospheric Administration
NRCS	Natural Resources Conservation Service
NWMP	Northwest Weed Management Partnership
OACD	Oregon Association of Conservation Districts
OAR	Oregon Administrative Rule
OCEAN	Oregon Conservation Employees Association Network
ODA	Oregon Department of Agriculture
ODFW	Oregon Department of Fish and Wildlife
OFRI	Oregon Forest Resources Institute
ORS	Oregon Revised Statute
OSU	Oregon State University

OSWB	Oregon State Weed Board
OWEB	Oregon Watershed Enhancement Board
PERS	Public Employees' Retirement System
PIT	Passive Integrated Transponder
SBWC	Scappoose Bay Watershed Council
SDAO	Special Districts Association of Oregon
SWCC	Soil and Water Conservation Commission
SWCD	Soil and Water Conservation District
TSCC	Tax Supervising & Conservation Commission
USDA	United States Department of Agriculture
USFS	United States Forest Service
WRC	Westside Watershed Resource Center
WRP	Wetland Reserve Program
WWRP	West Willamette Restoration Project