



WEST MULTNOMAH
Soil & Water Conservation District

Proposed Budget Fiscal Year 2021-2022

Presented to the Budget Committee on April 20, 2021

Portland, Oregon

Clean Water, Healthy Soil, Diverse Habitat

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

For the Fiscal Year Beginning

July 1, 2020

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, 2020**. 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 provide resources, information, and expertise to inspire people to actively improve air and water quality, fish and wildlife habitat, and soil health.

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.

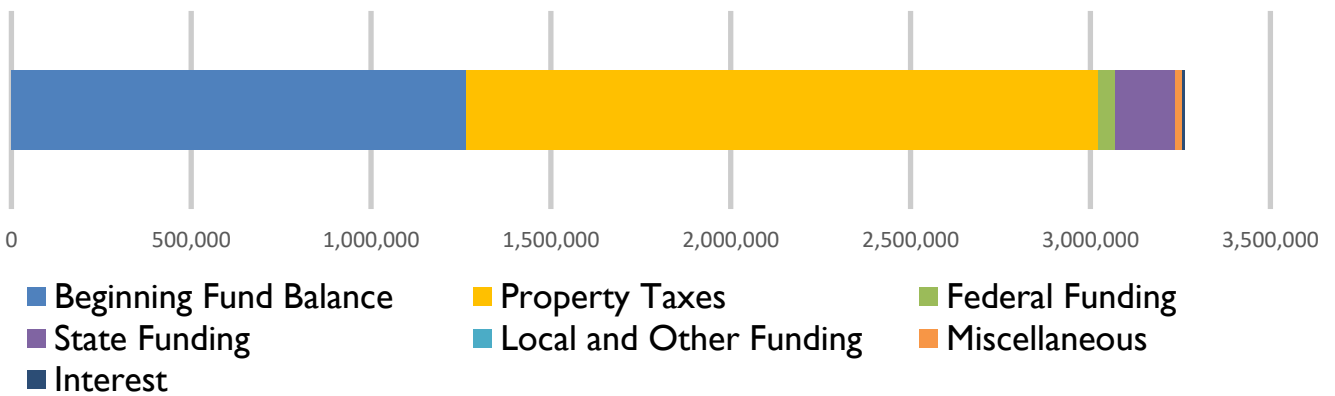
SECTION I: BUDGET MESSAGE

This budget message explains the West Multnomah Soil & Water Conservation District (District) budget for July 1, 2021, through June 30, 2022 (Fiscal Year (FY) 22). 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 FY22 and is consistent with the District’s mission, vision, and guiding values and principles as discussed in [Section 2: The District](#). The annual budget compared to historical results is in [Section 4: Financial Summaries](#), where our [Five-year Financial Forecast](#) can also be found.

Budget Overview Resources

In FY22, our overall general fund resources are budgeted to be \$3,261,083, an increase of \$312,261, primarily due to a higher beginning fund balance compared to the prior year.

2022 Fiscal Year General Fund Resources (\$3,261,083)



Type	FY 21	FY 22	Comparison of FY22 to FY21	
			Increase / (Decrease)	%
Beginning Fund Balance	985,000	1,264,000	279,000	28
Property Taxes	1,727,732	1,755,934	28,202	2
Federal Funding	62,553	48,750	(13,803)	(22)
State Funding	128,562	151,009	22,447	17
Local and Other Funding	7,000	15,000	8,000	114
Miscellaneous	20,475	18,890	(1,585)	(8)
Interest	17,500	7,500	(10,000)	(57)
Total	2,948,822	3,261,083	312,261	11

Our beginning fund balance of \$1,264,000, representing 39% of total resources, is \$279,000 or 28% higher than the prior year primarily due to projected underspending in our conservation programs and outreach activities in FY21. This underspending is primarily due to coronavirus pandemic-related slow-downs in many of our projects and events, as well as to decreased staff capacity. The beginning fund balance is calculated by taking current cash balances and adding projected revenue and subtracting estimated spending from the current date through 6/30/21. A significant change from the prior year is the inclusion of the Sturgeon Lake Restoration Project Stewardship Fund (Stewardship Account) within the General Fund. The separate fund, which was used to track resources and expenditures for the project, is being closed out in FY21 because the project has been completed. Ongoing commitments for the project, which will be minimal, will be budgeted for within the General Fund.

The other significant resource for the District, representing 54% of our total resources, is the permanent property tax levy, which is set at a maximum rate of 7.5 cents per \$1,000 of assessed value. After the taxes extended amount is reduced for estimated Measure 5 tax revenue compression (due to Portland’s expansive urban renewal program costs and increases in other local government spending) and a presumed discount and delinquency rate of approximately 6% (based on the current year’s collection rate), the property taxes estimated to be received are \$1,712,000. All assumptions are in a range consistent with the current and prior years and factor in the effects of the coronavirus pandemic. Our projection is also conservative and within forecasts provided by Multnomah County’s Tax Supervising & Conservation Commission (TSCC). Added to property taxes levied in FY22 are property tax revenues of \$42,934 that were levied in earlier years, but which are expected to be received only in FY22. The total of these two amounts is \$1,755,934, representing a 1.6% increase compared to the prior year.

Assumptions	FY22	Source
Actual Prior Year Assessed Value	\$ 24,769,012,213	Multnomah County Assessor
Assumed Growth	3 %	TSCC
Calculated Assumed Assessed Value	25,512,082,000	
Taxes Extended using Permanent Rate	1,913,000	\$0.075/\$1,000 AV
Assumed Measure 5 Compression	(101,400)	TSCC – 5.3%
Calculated Taxes Imposed Multnomah County	1,811,600	
Est. Taxes Imposed Washington and Columbia	10,000	TSCC
Total Taxes Imposed All Counties	1,821,600	TSCC
Assumed Discount and Delinquency Rate ~6%	(109,600)	Based on FY21 experience-to-date
Property Taxes Estimated to be Received	\$ 1,712,000	

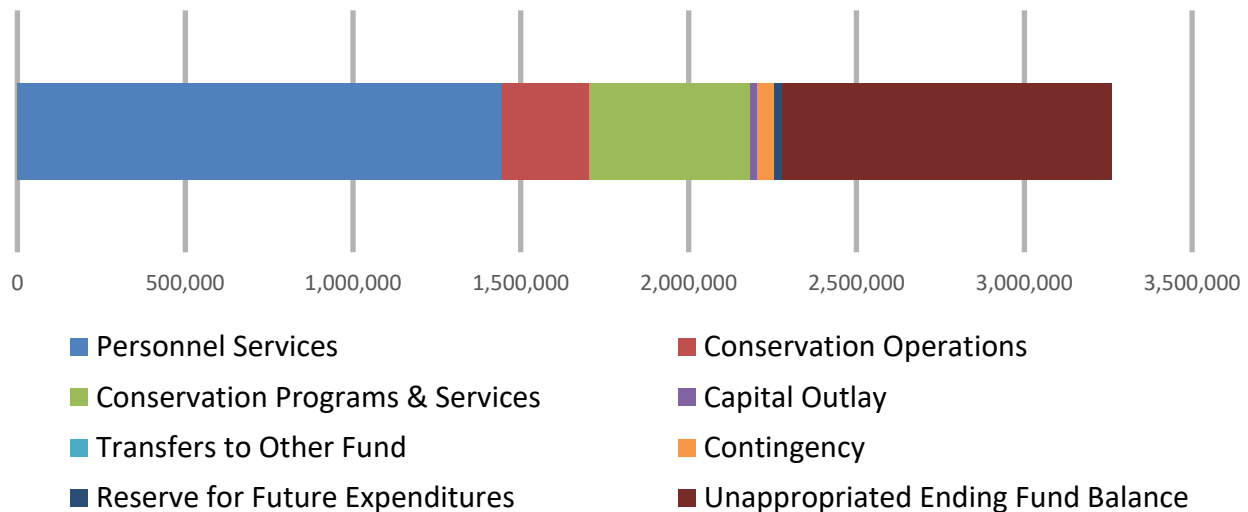
Interest income earned on our Oregon State Treasury’s Local Government Investment Pool (LGIP) funds is budgeted at \$7,500, significantly less than prior years, reflecting the continuing lowering of interest rates paid on our funds in Oregon’s Local Investment Pool. Other resources include grant funding 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 FY22 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	FY21	FY22	Increase/ (Decrease)	%	Funding Description	
Federal	NRCS & NACD Partnership	35,000	48,750	13,750	39	Renewal of Technical Assistance Grant to expand rural conservation capacity for NRCS
	NRCS Forestry	9,011	-	(9,011)	(100)	Completion of forest understory seeding project
	NRCS Rural	12,065	-	(12,065)	(100)	Completion of 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)	(100)	Grant to assist Upper East Fork McKay watershed woodland owners with habitat health expired and landowners completed project without funding
	Sub-total	62,553	48,750	(13,803)	(22)	
State	ODA TALMA Rural	83,315	87,902	4,587	6	Support water quality programs, including riparian habitat enhancements, technical projects and District administrative operations
	OWEB Rural Special Habitats	7,500	13,000	5,500	73	Oak habitat enhancement and riparian projects in local watershed
	OSWB Invasive Species	35,747	35,747	-	-	Fund garlic mustard control programs
	OISC Invasive Species	2,000	2,000	-	-	Oregon Invasive species Council pest prevention outreach project
	OWEB Forestry		12,360	12,360	new	Blackberry control and mid-stand release treatments in upper McCarthy Creek headwaters
	Sub-total	128,562	151,009	22,447	17	
Local/ Regional	CREST		15,000	15,000	new	Expansion of Lower McCarthy Creek Enhancement project.
	Metro Education	7,000		(7,000)	(100)	Budgeted FY21 Metro's Nature-in Neighborhoods grants not received; not budgeted for FY22
Other	PP&R, BES, workshops attendees, misc.	20,475	18,890	(1,585)	(8)	Projected partner contributions to WWRP and registration fees for workshops and training provided by the District
Total		\$218,590	\$233,649	\$15,059	7	

Budget Overview Expenditures

Our General Fund requirements are summarized in the following table. The [details of each category](#) follow the discussion of [Key Short-term Factors Guiding Development of Budget](#) and [Priorities and Issues for the Upcoming Year](#).

2022 Fiscal Year General Fund Requirements (\$3,261,083)



Type	FY 21	FY 22	Comparison of FY22 to FY21	
			Increase / (Decrease)	%
Personnel Services	1,307,770	1,440,360	132,590	10
Conservation Operations	240,281	262,204	21,923	9
Conservation Programs & Services	410,621	482,100	71,479	17
Capital Outlay	5,150	18,650	13,500	262
Transfers to Other Fund	111,000	-	(111,000)	(100)
Contingency	50,000	50,000	-	-
Reserve for Future Expenditures	25,000	25,000	-	-
Unappropriated Ending Fund Balance	799,000	982,769	183,769	23
Total	2,948,822	3,261,083	312,261	11

Key Short-term Factors Guiding Development of Budget

The continuing impact of Coronavirus (COVID-19)

Many of the uncertainties and challenges related to the COVID-19 pandemic remain as we budget for FY22. As of mid-April 2021, it is still not known if the end is in sight for the pandemic or if new variants of the virus will extend the pandemic another year. The uncertainties have impacted how we've budgeted both our revenues and expenses.

On the revenue side, we adjusted our property tax revenue assumed discount and delinquency rate for FY22 up to 6% from 4% to reflect what we've been experiencing in FY21. The continuing lag in property tax receipts may last through FY23 and we have budgeted for that. Last year we were concerned that federal and state agencies would be strained by the economic downturn and not have funds available for the many grants that we rely on to augment our conservation and habitat restoration work. However, we have been successful in securing grants this year and expect that to continue into next year.

Regarding our expenses, COVID-19 has resulted in savings in some areas and higher costs in other areas, all of which have been factored into this year's budget. We've already made substantial changes to our operations in the last year in order to emerge stronger than before the pandemic began over a year ago. Most notably, we've shifted to a remote working environment, successfully transitioning to an almost paperless work environment, resulting in some savings. The pandemic accelerated our shift to digital processing and reporting of all accounting, contracting, grant, and personnel activities. This in turn has streamlined our workflows and online record keeping systems. As we continue to evaluate our future office needs and review options for when our office lease expires in September 2022, we will be factoring in the changes to our operations brought on by the pandemic, with a goal of accommodating staff preferences for hybrid remote and in-office schedules while also attempting to lower our office space (including on-site storage and parking) expense. Our analysis in the coming months of our office space options will factor heavily into our costs possibly in FY22 and certainly in future years.

We also transitioned to offering our Soil School workshop, in partnership with Tualatin Soil and Water Conservation District, virtually this year and expect to broaden delivery of other workshop offerings in the future with virtual as well as in-person offerings. We've expanded existing and developed new procedures for our conservationists to work safely in the field, and generally promoted practices that keep all staff healthier and less prone to colds and other seasonal mild illnesses, so that our important conservation work could be done. This has sometimes resulted in higher costs due to additional safety-related materials and precautions (e.g., inability to travel as a group to work sites, more use of personal vehicles, additional fees from contractors for COVID-19 mobilization, etc.). We have budgeted assuming these circumstances continue into FY22.

We've supported our staff with expanded paid sick leave and family leave policies to relieve stress and allow all to perform their best under trying circumstances. This has resulted in some planned FY21 work getting pushed to FY22, effecting the size of budgets and our use of unspent funds carried over from the prior year rather than relying solely on incoming revenues in FY22. This is a departure from last year, when we were able to ensure that our annual budgeted expenditures for personnel costs, materials and services, and capital outlay did not exceed our budgeted revenues for the year. This year we will be relying on unspent funds from FY21 to help balance our budget. Those unspent funds are contributing to the highest fiscal year beginning balance, \$1,264,000, we've had in District history.

Personnel

Another key factor in developing this year's budget was the development and proposed implementation of a merit-based salary scale step system for each job classification at the District. This new compensation framework will allow us to better manage our personnel costs and better forecast future costs. By defining the compensation from entry level to the most senior level for each position classification, employees are able to experience upward movement in salary until they reach the top rate of pay for their position. Once at the top rate of pay, any increase will be dependent on the cost of living adjustment (COLA). Transitioning to these new pay scales, including increasing salaries for those positions where an upward adjustment was necessary to better reflect an employee's experience and level of responsibility, required an overall increase of 5.2% in merit-related pay increases. This year's budget development proposes to fully implement this model, which will result in future controlled salary and wage expense increases of approximately 1% annually.

Sturgeon Lake Restoration Project Special Fund Close-out

Prior to FY22, the Sturgeon Lake Special Fund was budgeted for as a separate distinct fund from the General Fund. The purpose of the fund was to clearly identify, track and account for external funds contributed to the Sturgeon Lake Restoration Project by third-party non-federal partners. Now that the project is complete, the fund is being closed out and the portion of the Sturgeon Lake Fund that contains specifically assigned amounts in an account called the Sturgeon Lake Stewardship Account will be transferred to and maintained within the General Fund.

Priorities and Issues for the Upcoming Year

Our priorities in FY22 will be centered on implementation of our new Long Range Business Plan (LRBP), which will guide the District's conservation work in FY22 through FY26. Integrated with that work is our commitment to financial sustainability, organizational health, and taking action that leads to increased diversity, equity, and inclusion outcomes for all.

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. We'll use best practices in budgeting and long-term forecasting, working to enhance revenues, contain costs, and allocate resources strategically.

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.

Please see our LRBP draft for external review on our [website](#) for more details.

General Fund Requirements ([Form LB-30](#))

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

Category	FY21	FY22	Increase/ (Decrease)	%	Reason for Change
Personnel services	1,307,770	1,440,360	132,590	10	Compensation increased by 1.8% COLA and 5.2% for implementation of merit-based salary step increases; other significant increases were 28% for health insurance and 15% for PERS.
Materials & services: Administrative Operations	240,281	262,204	21,923	9	Increase due to real property related legal services of \$20K, bookkeeping services of \$13K, facility and other expenses of \$9K, all of which are partially offset by decreases of \$11K in costs associated with the LRBP update and of \$10K for website redesign.
Materials & services: Conservation	410,621	482,100	71,479	17	Primarily due to an increase in grant-supported conservation work; see details below.
Capital outlay	5,150	18,650	13,500	262	Increase due to inclusion of potential Sturgeon Lake related capital spending from the Stewardship Account; otherwise only minimal IT replacements or upgrades planned.
Transfer Out to Sturgeon Lake Fund	111,000	-	(111,000)	(100)	Sturgeon Lake Special Fund is to be closed out in FY21; reduced activity will be within General Fund going forward.
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	799,000	982,769	183,769	23	Represents required funds to cover the District's cash flow needs for spending in fall prior to receipt of tax revenues; increase reflects higher monthly cash flow needs, increase in reserve for future expenditures, and increase due to inclusion of funds assigned to Stewardship Account.
Total	2,948,822	3,261,083	312,261	11	

Personnel services

Our staffing, shown in the chart below and in our [organizational chart in Appendix C](#), has been stable over the last five years. Our FY22 full-time equivalent (FTE) staff of 10.8 is consistent with FY21. However, our administrative staff will increase .2 FTE due to the Communications & Outreach Manager position increasing to .7 FTE and an intern being hired for 250 hours in the late summer of 2021 to assist with developing a business continuity plan. This increase is offset by an equivalent decrease in our conservation staff. A

temporary conservationist position at .75 FTE was created to backfill a 1.0 FTE position vacancy due to our Conservationist & Education Coordinator staff member taking a temporary assignment as our Forest Conservationist. The temporary assignment will last until at least March 31, 2022, when a full recruitment for the open positions is expected to be completed and permanent hires are in place.

Summary of full-time equivalent (FTE) employees:

Category	FY 18	FY 19	FY 20	FY 21	FY 22
Administrative staff, including communications	3.4	3.4	3.4	3.6	3.8
Conservation staff, including seasonal workers	7.4	7.4	7.9	7.2	7.0
Total	10.8	10.8	11.3	10.8	10.8

The majority (7.0 FTE) of the District’s budgeted FY22 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 (3.8 FTE) provide financial, human resources, and administrative services to support the conservationists 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 overall program management for large scale projects (e.g., the multi-year Sturgeon Lake Restoration Project) and initiatives (e.g., diversity, equity and inclusion, and long-range business planning).

Analysis of changes in personnel services

The total personnel services of \$1,440,360 includes salaries and wages of \$968,796, health insurance of \$161,846, PERS retirement plan contributions of \$210,963, and payroll taxes of \$98,756. The change in each of these components is discussed below.

Salaries and Wages of \$968,796:

As discussed earlier, the District developed and is implementing a merit-based salary scale step system for each position. This new compensation framework allows us to better manage our personnel costs and better forecast future costs. By defining the compensation from entry level to the most senior level for each position classification, employees can experience upward movement in salary until they reach the top rate of pay for their position. Once at the top rate of pay, any increase will be dependent on the cost of living adjustment (COLA). The basis for determining COLA is 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 1.8% for the last 12-month period. In FY22, five employees will be at the top rate of pay for their position. Over the next three years, two more employees will reach the top rate of pay for their

position. This means that, while this year's overall merit increase was 5.2% in order to transition all positions to the merit-based salary scale step system and adjust for individual levels of tenure and experience, future merit-based increases are forecasted to be no more than 1% overall prior to the COLA adjustment. The net resulting change from the FY21 budget of \$904,705 is an increase of \$64,091, or 7%.

Health and Workers' Compensation Insurance of \$161,846:

For employee benefits, the budget projects health insurance costs, which include District contributions to employees' Health Reimbursement Arrangement Voluntary Employees' Beneficiary Association (HRA VEBA), will increase by \$35,104, or 28% from the FY21 budget of \$126,742 to \$161,846 in FY22. Estimates are based on our insurance agent's quotes of the cost to renew our current plans on July 1, 2021, and on estimates of employees and dependents enrolled. Due to uncertainties related to the coronavirus pandemic and the effects on family's circumstances, the District conservatively increased estimates for enrollment, which accounted for 22% of the increase. Employees use their HRA VEBA account for qualified out-of-pocket medical care costs that are not covered by the medical plan. Consistent with current practice, the budget includes an employer contribution of \$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.

Public Employees Retirement System (PERS) of \$210,963:

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 are expressed as a percentage of covered payroll. The accumulated contributions and related earnings are intended to be sufficient to pay retirement benefits when due. The budget for PERS reflects the rates that were approved by the PERS Board and will take effect on July 1, 2021. The FY22 budget rates are 24.29% for Tier I / Tier II employees (those hired on or before August 28, 2003) and 21.96% for all other eligible employees hired after August 28, 2003. The net change from the FY21 budget of \$184,100 is an increase of \$26,863, or 15%, primarily due to a 9% increase in the actuarially determined contribution rates. This increase is less than expected. It reflects the relief the District received from rising rates by participating 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. We are also seeing the effects of pension reform efforts and of the strong stock market, which have both helped to reduce the unfunded PERS liability.

Payroll Taxes of \$98,756:

Employer payroll taxes increased from the FY21 budget of \$92,223 by 7%, which is in proportion to the increase in salaries and wages, as expected.

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 events, printed materials, online presence, signage, and displays. Overall, the FY22 budget of \$262,204 for Operations Supporting Conservation Programs increased by \$21,923, or 9%, from the FY21 budget of \$240,281.

Certain items in this category are set by contract or lease and will see an increase of up to 3% in FY22. New costs in this category are \$20,000 of real property legal services for completing long-term agreements with Oregon Department of State Lands for maintenance and monitoring of the Sturgeon Lake restoration project and \$13,000 for bookkeeping services. These increases were partially offset by decreases resulting from the postponement of our website redesign, which had been partially budgeted for in FY21, to FY23, and also due to the completion of our LRBP update in FY21. Costs associated with implementing the LRBP (e.g., consulting with community engagement liaisons on the communication plan for the LRBP) are in our FY22 budget, but are significantly less than the LRBP costs in our FY21 budget.

Materials and Services – Conservation Programs

The remaining Materials and Services costs are dedicated to conservation programs and services and represent 65% of the costs in this category. The table below highlights changes from the prior year. See [Section 2: The District](#) for more details about these conservation programs and services that support our goals.

Conservation Area	FY 21	FY 22	Increase / (Decrease)	%	Reason for Change
Rural Farms and Healthy Habitats and Streams	79,250	133,900	54,650	69	Increase to maintain buffers along Dairy Creek, for planting and maintenance on Lower McCarthy, and to fulfill OWEB riparian and upland oak habitat restoration
Forests	46,653	54,450	7,797	17	Increase in OWEB grant supported McCarthy Headwaters work, partially offset by completion of ecosystem/wildlife focused work
Urban	42,450	35,450	(7,000)	(16)	Decrease spending on neighborhood demonstration gardens
Invasive Species	76,798	88,300	11,502	15	Expanded grant supported work with partners on garlic mustard control
Education	16,333	10,500	(5,833)	(36)	Decrease due to no new school gardens, only fulfilling current commitments. Expansion expected in FY23 following program redesign
Partner Support	149,137	159,500	10,363	7	Partner support remaining stable, with slight increases for some partners; see details below
Total	410,621	482,100	71,479	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 modestly increase funding to almost half of our partners in the FY22 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 [Appendix B](#).

Partners	FY 21	FY 22	Increase / (Decrease)	%
Westside Watershed Resources Center	33,000	33,000	-	-
Backyard Habitat Certification Program	27,409	30,000	2,591	9
Tryon Creek Watershed Council	21,561	22,500	939	4
Forest Park Conservancy	15,000	15,000	-	-
Scappoose Bay Watershed Council	10,000	10,000	-	-
Ecology in Classrooms and Outdoors	9,900	10,000	100	1
Sauvie Island Center	7,767	10,000	2,233	29
OSU Extension Services (IPM Website)	7,500	7,500	-	-
4-County Cooperative Weed Management Area	7,500	7,500	-	-
Friends of Tryon Creek	5,000	9,500	4,500	90
iMap Invasives Oregon	4,500	4,500	-	-
Total Partner Support	\$149,137	\$159,500	\$10,363	7

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 FY22 is \$18,650 and includes \$6,150 for technology-related purchases and \$12,500 for Sturgeon Lake restoration project potential capital needs. No vehicle purchase is planned. As part of our LRBP efforts to mitigate the effects of climate change where we can, we are 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 are prepared for higher vehicle maintenance expenses in FY22.

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 opportunities

This account represents funds reserved annually to save for future opportunities. The amount set aside in our budget is \$25,000, consistent with the last three years. 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

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. This category includes the amount of money the District needs to cover expenses after FY22 ends and before substantial tax revenue are expected. We are budgeting \$806,587, which assumes spending of almost \$180,000 per month. 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 2022 period. This category also includes the Stewardship Account, expected to be \$76,182 at June 30, 2022, representing the required assignment of funds to future Sturgeon Lake-related obligations. Additionally, as mentioned above, the District has been annually setting aside funds for future opportunities and to ensure economic stability; these funds are expected to be \$100,000 at June 30, 2022. The total of all these items is budgeted to be \$982,769.

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

Prior to FY22, the Sturgeon Lake Special Fund was budgeted for as a separate distinct fund from the General Fund. The purpose of the fund was to clearly identify, track and account for external funds contributed to the Sturgeon Lake Restoration Project by third-party non-federal partners. Now that the project is complete, the fund is being closed out and the portion of the Sturgeon Lake Fund that contains specifically assigned amounts in an account called the Sturgeon Lake Stewardship Account will be transferred to and maintained within the General Fund. This amount, representing the Stewardship Account, is expected to be \$90,503. The 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.

In prior years, funds were transferred from the General Fund to the Sturgeon Lake Fund to supplement the contributions from third-party non-federal partners. Transfers were \$21,729 in FY19, \$170,500 in FY20, and are expected to be \$41,000 in FY21. Ongoing expenses related to the restoration project are budgeted for in FY22 within the General Fund. These expenses include \$20,000 of continuing real estate contract costs associated with negotiating a long-term agreement with the Oregon Department of State Lands. The agreement will allow continued maintenance and monitoring of that portion of the project that falls within the tidally influenced areas owned by the State of Oregon. Additionally, ongoing expenditures of \$17,000 for restoration and maintenance of the riparian conditions within the project are included in our FY22 rural lands conservation budget.

[Form LB-10](#) shows the resources and requirements within the Sturgeon Lake Special Fund. Although there is no FY22 budget for the Sturgeon Lake Special Fund, the District is required to submit the historical information (FY19, FY20, and FY21) presented on Form LB-10 to the Oregon Department of Revenue.

Summary

The FY22 budget reaffirms our commitment to clean water, healthy soil, and diverse habitats throughout the District. Our services, delivered equitably 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, even as we continue to navigate through these challenging times. Our sound fiscal management will ensure we have a strong and sustainable financial foundation to support those services.

SECTION 2: THE DISTRICT

Who We Are and What Guides Our Behavior

Mission

We provide resources, information, and expertise to inspire people to actively improve air and water quality, fish and wildlife habitat, and soil health.

Vision

All people in our district are informed about and confidently engaged in the long-term caring for and giving back to the land. Everyone has the opportunity to connect or reconnect with the land, especially those who have been displaced from or deprived of land. People's engagement and connection to the land ensures clean water, clean air, healthy soil, and diverse habitats for thriving communities, fish, and wildlife.

Guiding Values – Expressions of What We Believe.

- Equity – Diversity, equity, and inclusion strengthen our work.
- Reciprocity – Land, water, and all living things and the ecosystems that support them have intrinsic value; if we take care of the land and resources, the land and resources will take care of us.
- Adaptive – Effective and lasting conservation is community-based, science-based, and adaptive to new knowledge and other ways of knowing, including Traditional Ecological Knowledge.
- Engagement – For our conservation work to be successful, people and communities must connect to and benefit from it.

Guiding Principles – Determinants that Explain Our Behavior.

- Conservation Planning – We engage people and communities through deliberate processes that identify conservation opportunities that align with people's goals and objectives.
- Science Based – We address conservation problems methodically. We identify and analyze natural resource concerns before determining best solutions, as called for by conservation science including other ways of knowing such as Traditional Ecological Knowledge.
- Climate Change – We work to reduce the threats to the health of local ecosystems, communities, and economies caused by climate change.
- Relationship with the Land – We work so that all people have the opportunity to build positive relationships with the land.
- Opportunity – We engage people in conservation by sharing information, demonstrating practices, and directly involving them in projects.
- Partnerships – We form partnerships to leverage our resources and funds, expand our reach, and to avoid duplicating efforts.
- Financial Accountability – The public entrusts us with their funds. Our responsibility is to expend funds for the public good in an efficient and effective manner compliant with budget laws, subject to independent audit.
- Timely Service – We respond to requests for information and assistance in a timely and courteous manner; if we cannot provide direct assistance, we strive to find others who can.
- Non-Regulatory – We are a non-regulatory organization that encourages and provides incentives for voluntary conservation.

- Non-Partisan – We maintain political neutrality and respect the privacy and individuality of people.
- Integrity and Balance – We act with integrity and operate with transparency; we encourage and support a healthy work-life balance for our board, staff and volunteers, and work as members of a flexible, respectful, and responsive team.

Our Strategic Directions, Goals & Tactics

Strategic Directions define the scope of our work.

- Strategic Direction #1 – Equity & Inclusion
- Strategic Direction #2 – Organizational Health
- Strategic Direction #3 – Financial Sustainability
- Strategic Direction #4 – Sharing Conservation Information
- Strategic Direction #5 – Water & Soil
- Strategic Direction #6 – Habitats & Biodiversity
- Strategic Direction #7 – Working Farms, Forests and Gardens
- Strategic Direction #8 – Climate Change
- Strategic Direction #9 – Relationships with the Land
- Strategic Direction #10 – Long-term Success

Strategic directions #1-3 are foundational and necessary for the long-term success of the District. Strategic direction #4 intersects and supports all of the strategic directions, especially the conservation strategic directions (#5-#10).

Each strategic direction has a set of goals and tactics that define more specifically the District’s area of work for that strategic direction over the next five years. Goals, and their associated tactics, have been ranked in priority order of importance. Tactics provide specific actions that further illuminate the purpose of the goal they belong to as well as provide direction for the District’s annual work plans and corresponding budget. Some of the District’s work is prioritized to occur within defined geographic focus areas: (1) working lands, (2) priority landscapes, (3) priority habitats, (4) priority watersheds, and (5) priority education focus areas. Geographic focus areas are a guide to help allocate staff time and financial resources to specific areas of the District because our staff time and financial resources fall short of being able to work everywhere there is opportunity within our District. Geographic focus areas are determined through an analysis of resource concerns and conservation opportunity where District investment in conservation will have the greatest impact – either ecologically, socially, or economically – and in some cases all three. The District strives to maintain balance between conducting outreach to interested parties, as a way to create conservation opportunity within a geographic focus area, and remaining flexible and able to respond to a request for conservation assistance in an area falling outside a geographic focus area.

The District’s annual budget supports our mission, strategic directions, and goals. In developing the budget, we considered both the key short-term factors and priorities (see [Budget Message](#)) impacting our work. The staff annual work plans 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 below.

Our Operations

Each of the following programs or areas of emphasis helps us achieve our mission.

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.

Farms

The District partners with the U.S. Department of Agriculture's Natural Resources Conservation Service (NRCS), the Oregon Department of Agriculture (ODA) and Oregon State University (OSU) Extension Service to provide farmers the education, technical and financial assistance for 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 LRBP strategic direction on diversity, equity, and inclusion, 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. 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 landscape geographic focus area in the Tualatin Mountains – the Greater Forest Park Conservation Initiative – is centered on partnerships with the Forest Park Conservancy, Metro Parks and Nature, Forest Park Neighborhood Association and other non-governmental conservation 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 also 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.

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 and our partner, the Columbia River Estuary Study Taskforce (CREST), are also assisting with ongoing efforts to enhance juvenile salmonid habitat on Sauvie Island and at McCarthy Creek's confluence with the Multnomah Channel.

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 *Sauvie Island and Multnomah Channel Bottomlands Conservation Opportunities* publication; We also collaborate 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. In partnership with SBWC and the moorage community, *Living on the Water: A Guide for Floating Home Owners and Marina Managers* 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. Priority watersheds for the District's 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 project 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 (SIDIC) to identify and implement improved canal maintenance practices and to survey for aquatic invasive weeds. In partnership with SBWC, and with funding secured from the Oregon Department of Environmental Quality, water quality monitoring has occurred on the Sauvie Island canals and an operations and maintenance plan for the canals was developed for SIDIC.

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 fee for service 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 share information about the harmful effects of canopy weeds with 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.

Stormwater and Habitat Demonstration Projects

Primarily located in Portland's urban residential areas, stormwater and habitat demonstration projects provide technical and funding assistance to groups of neighbors, neighborhood associations, community organizations, and businesses focused on engaging and sharing information with community members through implemented conservation practices, interpretive signage and/or art. Examples include demonstration of stormwater projects, pollinator hedgerows, and meadowscapes. 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 information sharing and engagement. Opportunities to streamline processes and materials as well as collaborate with partners on outreach are pursued.

Healthy Watersheds

The District works with people including residential homeowners, renters, homeowner associations, commercial land managers, and educational institutions to develop and implement conservation plans within priority watersheds. 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.

Invasive Plant Early Detection, Rapid Response (EDRR)

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

District 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 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.

Environmental Education Programs

Environmental 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. Those these efforts are currently suspended due to COVID-19 safety protocols.

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. Thanks to the success of the Sturgeon Lake restoration project, hydrological flows from the Columbia River to the lake have been restored and the threat of increasing sedimentation and shallowing of Sturgeon Lake has been abated. Although the most significant milestones have been completed, work on this project will continue in FY22 through restoring native riparian plant communities along Dairy Creek. 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.

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 have installed 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.

Partner Support

The District maintains and funds several strategic partnerships to maximize our resources and minimize duplication with other organizations.

Backyard Habitat Certification – 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 information sharing, outreach, and planning that supports our mission, including equitable outcomes for all. The Backyard Habitat Certification Program provides onsite assistance and resources to urban residents that live on one acre or less for controlling invasive weeds, installing native plants, enhancing wildlife habitat, and addressing stormwater runoff. The partner organizations that receive partner funding from the District for the Backyard Habitat Certification Program are the Columbia Land Trust and Portland Audubon.

Forest Park Conservancy – In addition to delivering the Canopy Weeds program, the Forest Park Conservancy helps us focus on critical habitat corridor issues, invasive species, volunteer engagement, and green infrastructure in northwest Portland within the Greater Forest Conservation Initiative priority landscape. The Forest Park Conservancy has been a leader in developing a green workforce intern program centered on process access to Black, Indigenous and other people of color to natural resource jobs and career opportunities.

Tryon Creek Watershed Council – The Tryon Creek Watershed Council focuses on riparian and upland habitat restoration, water quality, invasive species, community engagement and fish passage in the priority Tryon Creek watershed in southwest Portland through monitoring, watershed planning, workshops, volunteer work parties, community events, and the coordination of partnerships. The Tryon Creek Watershed Council is an established leader in imbedding justice, equity, diversity and inclusion (JEDI) into all program areas.

Westside Watershed Resource Center – The Westside Watershed Resource Center works with southwest and northwest 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 Watershed Resource Center 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.

West Willamette Restoration Partnership – The West Willamette Restoration Partnership coordinates 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.

iMap Invasives, OSU Extension Service’s non-agricultural *Integrated Pest Management Solve Pest Problems website*, and the *4-County Cooperative Weed Management Area* are our partner programs that support the District’s EDRR invasive species operations. The District also maintains and funds partnerships with the following environmental education organizations: *Ecology in Classrooms & Outdoors (ECO)*, *Friends of Tryon Creek*, and the *Sauvie Island Center*.

Support for Conservation Programs and Fiscal Oversight

Communications & Outreach

The District maintains consistent conservation messaging and operates in a strategic manner to reach constituents who benefit from District conservation information sharing and practices. We engage partner and neighborhood organizations, and residents of the District in a collaborative manner to build confidence within

the community about conservation issues and opportunities, and actions needed to address them. 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. Many of these operations have successfully pivoted to the COVID-19 virtual world of on-line learning. The District produces a wide variety of products to help share conservation information with 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. The team has been instrumental to the District's transition during the coronavirus pandemic to a remote office working environment in FY21. 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.

Who We Work With

The District partners with various agencies, organizations, and individuals in an effort to fulfill our mission and achieve our vision. The partnerships are formed through various memorandums of agreement, working agreements, intergovernmental agreements, and informal arrangements and understandings. Formal agreements outline the responsibilities of each partner and identify the types of assistance, resources, and support each will provide to accomplish common goals.

The District believes that our partners (see an alphabetized list in [Appendix B](#)), which include individuals, non-profits, government organizations, private companies, landowners, and volunteers, are crucial to our 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.

Landowners, Producers, and People

We would like people to see the District as its primary point of contact for not only District programs but those of the Oregon Department of Agriculture and NRCS. 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 residents with conservation planning, technical and financial assistance, federal farm bill program opportunities, and answers to conservation-related questions. The District provides people within our 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.

Oregon State University 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. This arrangement is currently suspended due to COVID-19 safety protocols but is expected to resume once these safety protocols are lifted.

Local Government

The District works with a diverse group of key partners in local government agencies: City of Portland (Parks and Recreation, Bureau of Environmental Services, and Bureau of Planning & Sustainability), Metro Parks and Nature, Multnomah County, Clackamas County and Washington County as well as our neighboring soil and water conservation districts: Clark (Washington), Clackamas, Columbia, East Multnomah and Tualatin.

State Government

State partners include the Oregon Department of Agriculture, the Oregon Department of Environmental Quality, the Oregon Department of Fish and Wildlife, the Oregon Department of Forestry, the Oregon Department of State Lands, the Oregon Parks and Recreation Department and the Oregon Watershed Enhancement Board.

U.S. Department of Agriculture, 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. We also receive technical assistance grant funds from the National Association of Conservation Districts to expand NRCS' capacity in implementing NRCS's farm, forest and habitat programs. In turn, NRCS provides technical assistance to the District and directly to Multnomah County landowners and producers.

Local Advisory Committee

Local Advisory Committees (LACs) 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.

Trends and Performance Measures

FISCAL YEAR TOTAL

Metrics	FISCAL YEAR TOTAL					
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Goals
Conservation Plans Completed	34	39	32	27	12	25
Landowners Served	649	825	824	546	605	540
Acres Treated for Invasive Plants	237	129	46	47	88	48
Acres of Native Habitat Enhanced	281	251	257	236	146	243
Acres of Cropland Improved through Soil Health Practices	-	38	25	47	47	240
Native Plants Installed	150,004	55,623	30,985	69,926	43,123	30,000
Linear Feet of Streams/Banks Enhanced	28,261	46,090	36,254	30,826	31,311	30,000
People Served at Outreach Events	3,585	1,237	2,570	1,915	1,682	3,300
Partners Engaged	44	44	59	67	69	70
Partner Support and Spending to Leverage Conservation Efforts	\$ 100,300	\$ 103,230	\$ 107,725	\$ 135,145	\$ 141,025	\$ 141,637
District Conservation Materials and Services Spending	\$ 376,111	\$ 309,111	\$ 309,288	\$ 206,120	\$ 223,465	\$ 268,984

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 goals as discussed in [Section 2](#).

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 the modified accrual basis used to prepare 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, which has never met 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*. Prior to FY22, the District legally adopted a separate budget for the Sturgeon Lake Fund to track and account for external funds contributed to the Sturgeon Lake Restoration Project by third-party non-federal partners. Upon the project's completion and expectations of only minimal activity, the Sturgeon Lake Fund will be closed in FY21 and ongoing maintenance and monitoring of the Sturgeon Lake Restoration Project and the amounts assigned to the Stewardship Account will be budgeted for within the General Fund.

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 held 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
Rachel Dvorsky	Elector	Term expires 12/31/23
Laura Foster	Elector	Term expires 12/31/24
Genevieve Fu	Elector	Term expires 12/31/24
April Gutierrez	Elector	Term expires 12/31/24
Jan Hamer	Elector	Term expires 12/31/23
Xuan Sibell	Elector	Term expires 12/31/22
Edward Woods	Elector	Term expires 12/31/22
Jane Hartline	Board, Zone 2	Elected Board member through 12/31/2024
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 12/31/2024
Kim Peterson	Board, Zone 1	Elected Board member through 12/31/2024
Terri Preeg Riggsby	Board Chair, Zone 5	Elected Board member through 12/31/2022
George Sowder	Board Vice-Chair, Zone 3	Elected Board member through 12/31/2024

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 and 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 and January
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.	January
Prepare Budget Calendar	Calendar posted on website and sent to the Tax Supervising & Conservation Commission (TSCC).	1/11/2021
Appoint Budget Officer by resolution at Board Meeting	Required by ORS 294.331. Controller to serve as Budget Officer.	2/16/2021
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.	2/16/2021 or 3/16/2021
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.	3/22/2021
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.	3/22/2021
Prepare Proposed Budget and Budget Message	Prepared by Budget Officer. Post on Website and send link to Budget Committee Members.	4/19/2021
Budget Committee Meeting 1	Public Comments taken at this time.	4/20/2021
Budget Committee Meeting 2	Second meeting, if necessary, to approve budget.	4/27/2021
File Approved Budget with TSCC	At least 30 days before Budget Hearing and no later than May 15th; TSCC reviews and prepares Certification Letter.	5/15/2021
Publish Notice of Budget Hearing	To be published in widely-distributed newspaper 5 to 30 days before hearing.	5/20/2021
Budget Hearing	For acceptance of Public Comment on the Budget.	6/15/2021
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.	6/15/2021
File Adopted Budget with TSCC	Due within 15 days of adoption. Include response, if applicable, to Certification Letter.	6/30/2021
Submit resolutions and tax certification documents to County Assessor's Office	Copies must be sent to Multnomah, Columbia and Washington Counties by July 15.	7/15/2021
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.	9/30/2021

SECTION 4: FINANCIAL SUMMARIES

Five-Year Financial Results

The following table summarizes our General Fund revenues, expenditures, and changes in fund balances since 2016. It can be compared to our [five-year financial forecast](#), which follows.

For the Year Ended:	30-Jun-16		30-Jun-17		30-Jun-18		30-Jun-19		30-Jun-20		30-Jun-21		30-Jun-22
	Actual	% Change	Actual	% Change	Actual	% Change	Actual	% Change	Actual	% Change	Adopted Budget	% Change	Proposed Budget
REVENUES:													
Property tax income	1,400,333	7%	1,458,879	4%	1,532,969	5%	1,615,254	5%	1,663,586	3%	1,727,732	4%	1,755,934
Grant income	123,685	27%	199,891	62%	211,332	6%	208,040	-2%	222,564	7%	198,115	-11%	214,759
Fundraising for Sturgeon Lake													
Misc. & Charges for services	16,416	15%	15,641	-5%	16,546	6%	17,288	4%	16,748	-3%	20,475	22%	18,890
Interest	<u>7,028</u>	44%	<u>11,194</u>	59%	<u>18,171</u>	62%	<u>29,802</u>	64%	<u>26,024</u>	-13%	<u>17,500</u>	-33%	<u>7,500</u>
Total revenues	1,547,462	9%	1,685,605	9%	1,779,018	6%	1,870,384	5%	1,928,922	3%	1,963,822	2%	1,997,083
EXPENDITURES:													
Personnel services	880,045	12%	954,451	8%	1,067,209	12%	1,127,636	6%	1,269,916	13%	1,307,770	3%	1,440,360
Materials and services	607,903	24%	695,137	14%	641,885	-8%	587,720	-8%	579,476	-1%	650,902	12%	744,304
Capital outlay	<u>4,150</u>	-77%	<u>22,696</u>	447%	<u>7,200</u>	-68%		-100%	-	-	<u>5,150</u>	-	<u>18,650</u>
Total before transfers, reserves and contingencies	1,492,098	15%	1,672,284	12%	1,716,294	3%	1,715,356	0%	1,849,392	8%	1,963,822	6%	2,203,314
Transfer to Sturgeon Lake Special Fund							21,729		170,500	685%	111,000	-35%	-
Reserve for Future Expenditures											25,000	-	25,000
Contingency	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>50,000</u>	-	<u>50,000</u>
Total use of funds	1,492,098	15%	1,672,284	12%	1,716,294	3%	1,737,085	1%	2,019,892	16%	2,149,822	6%	2,278,314
Change in fund balances	<u>55,364</u>		<u>13,321</u>		<u>62,724</u>		<u>133,299</u>		<u>(90,970)</u>		<u>(186,000)</u>		<u>(281,231)</u>
Fund balance, beginning of year	<u>886,611</u>		<u>941,975</u>		<u>955,296</u>		<u>1,018,020</u>		<u>1,151,319</u>		<u>985,000</u>		<u>1,264,000</u>
Fund balance, end of year	<u>941,975</u>	6%	<u>955,296</u>	1%	<u>1,018,020</u>	7%	<u>1,151,319</u>	13%	<u>1,060,349</u>	-8%	<u>799,000</u>	-25%	<u>982,769</u>
Months of Operating Expenditures	7.6		6.9		7.1		8.1		6.9		4.9		5.4

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 ongoing uncertainties related to the COVID-19 pandemic and unknown long-term implications, our forecast is very conservative. It assumes only modest growth in property tax revenue compared to actual experienced growth over the last 5 years, increasing availability of grant revenue, modest increases in personnel costs to account for increasing COLA, PERS rates, and healthcare expenses, and very minimal merit-based step increase for staff as more than half are reaching the top step level for their position in FY22 and the majority will reach the top level in the next two to three years. The category of materials and services will need to be decreased in FY23 in order to manage budgeting limitations. Our focus will be ensuring maintenance of ongoing conservation work. Any additional conservation work taken on will need to be supported by grant funding. Sturgeon Lake restoration work, which is being budgeted for within the General Fund beginning in FY22, will need to become self-supporting beginning in FY23 through fund-raising in order to replenish its Stewardship Account.

For the Year Ended:	30-Jun-21		30-Jun-22		30-Jun-23		30-Jun-24		30-Jun-25		30-Jun-26		30-Jun-27	
	Adopted	%	Proposed	%	Forecast	%	Forecast	%	Forecast	%	Forecast	%	Forecast	%
	Budget	Change	Budget	Change	Forecast	Change	Forecast	Change	Forecast	Change	Forecast	Change	Forecast	Change
REVENUES:														
Property tax income	1,727,732	4%	1,755,934	2%	1,808,612	3%	1,862,870	3%	1,918,757	3%	1,976,319	3%	2,035,609	3%
Grant income	198,115	-11%	214,759	8%	236,235	10%	259,858	10%	285,844	10%	314,429	10%	345,871	10%
Fundraising for Sturgeon Lake					30,000	-	30,300	1%	30,603	1%	30,909	1%	31,218	1%
Misc. & Charges for services	20,475	22%	18,890	-8%	19,079	1%	19,270	1%	19,462	1%	19,657	1%	19,854	1%
Interest	17,500	-33%	7,500	-57%	7,575	1%	7,651	1%	7,727	1%	7,805	1%	7,883	1%
Total revenues	1,963,822	2%	1,997,083	2%	2,101,501	5%	2,179,949	4%	2,262,393	4%	2,349,118	4%	2,440,435	4%
EXPENDITURES:														
Personnel services	1,307,770	3%	1,440,360	10%	1,454,764	1%	1,469,312	1%	1,484,005	1%	1,498,845	1%	1,513,833	1%
Materials and services	650,902	12%	744,304	14%	664,304	-12%	670,947	1%	677,657	1%	684,433	1%	691,277	1%
Capital outlay	5,150	-	18,650	262%	5,000	-73%	5,000	0%	5,000	0%	5,000	0%	5,000	0%
Total before transfers, reserves and contingencies	1,963,822	6%	2,203,314	12%	2,124,068	-4%	2,145,259	1%	2,166,661	1%	2,188,278	1%	2,210,111	1%
Transfer to Sturgeon Lake Special Fund	111,000	-35%	-		-		-		-		-		-	
Reserve for Future Expenditures	25,000	-	25,000	0%	25,000	0%	25,000	0%	25,000	0%	25,000	0%	25,000	0%
Contingency	50,000	-	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	6%	2,278,314	6%	2,199,068	-3%	2,220,259	1%	2,241,661	1%	2,263,278	1%	2,285,111	1%
Change in fund balances	(186,000)		(281,231)		(97,567)		(40,310)		20,732		85,840		155,324	
Fund balance, beginning of year	985,000		1,264,000		982,769		885,202		844,892		865,624		951,464	
Fund balance, end of year	799,000	-25%	982,769	23%	885,202	-10%	844,892	-5%	865,624	2%	951,464	10%	1,106,788	16%
Months of Operating Expenditures	4.9		5.4		5.0		4.7		4.8		5.2		6.0	

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 FY19 and FY20 audited financial results, FY21 Adopted Budget, FY21 Estimated Actuals and FY22 Budget. In FY21, the District made the decision to close out its Special Fund for the Sturgeon Lake Restoration Project (Sturgeon Lake Fund) because the restoration project was completed. Although there will be ongoing monitoring and maintenance of the project, there is no longer a need to have a separate fund these costs, which are not considered significant to the District as a whole. Within the General Fund, the District will maintain the Sturgeon Lake Stewardship Account, which will be used for non-routine restoration project costs as needed. For the FY22 Budget, the District will have only one fund, the General 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.

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](#)), which will be required through FY24 to present the historical information for the fund even though it is now closed; and a supplementary schedule of [Detailed Resources and Requirements](#). All of these forms, with the exception of the Notice of Budget Hearing, which will only be submitted after the Budget Hearing in June, can be found below.

Local Budget (LB) Forms

General Fund Resources

FORM LB-20		RESOURCES General Fund (Fund)				West Multnomah SWCD		
Historical Data					RESOURCE DESCRIPTION	Budget for Next Year 2021-22		
Actual		Adopted Budget This Year 2020-21	Estimated This Year 2020-21	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2018-19	First Preceding Year 2019-20							
					Beginning Fund Balance:			
1					1. Available cash on hand (cash basis) or			1
2	1,018,020	1,151,319	985,000	1,060,349	2. Net working capital (modified accrual basis)	1,264,000		2
3	49,619	21,557	29,732	26,000	3. Previously levied taxes estimated to be received	43,934		3
4	29,802	26,024	17,500	7,953	4. Interest	7,500		4
5				90,503	5. Transfer In from Sturgeon Lake Fund			5
6					6. OTHER RESOURCES			6
7					7.			7
8	43,647	32,674	62,553	60,330	8. Federal Funding	48,750		8
9	140,454	143,600	128,562	123,268	9. State Funding	166,009		9
10	23,939	30,000	7,000	5,000	10. Local/Regional Funding	-		10
11	-	16,290	-	-	11. Other Funding	-		11
12					12.			12
13					13.			13
14	17,288	16,748	20,475	20,475	14. Reimbursements & Misc	18,890		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	1,322,769	1,438,212	1,250,822	1,393,877	29. Total resources, except taxes to be levied	1,549,083	-	-
30			1,698,000	1,666,000	30. Taxes estimated to be received	1,712,000		30
31	1,565,635	1,642,029			31. Taxes collected in year levied			31
32	2,888,404	3,080,241	2,948,822	3,059,877	32. TOTAL RESOURCES	3,261,083	-	-

General Fund Requirements

REQUIREMENTS SUMMARY									
FORM LB-30		BY FUND, ORGANIZATIONAL UNIT OR PROGRAM						West Multnomah SWCD	
		General Fund							
	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-22			
	Actual		Adopted Budget This Year 2020-21	Estimated This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
					PERSONNEL SERVICES				
1	1,127,636	1,269,916	1,307,770	1,280,070	1 Personnel Services	1,440,360			1
2					2				2
3					3				3
4					4				4
5					5				5
6					6				6
7	1,127,636	1,269,916	1,307,770	1,280,070	7 TOTAL PERSONNEL SERVICES	1,440,360			7
	10.8	11.3	10.8	10.8	Total Full-Time Equivalent (FTE)	10.8			
					MATERIALS AND SERVICES				
8	245,975	214,986	240,281	188,687	8 Operations	262,204			8
9	341,745	364,490	410,621	260,021	9 Conservation Programs & Services	482,100			9
10					10				10
11					11				11
12					12				12
13					13				13
14	587,720	579,476	650,902	448,708	14 TOTAL MATERIALS AND SERVICES	744,304			14
					CAPITAL OUTLAY				
15	-	-	5,150	1,000	15 Capital Outlay	18,650			15
16					16				16
17					17				17
18					18				18
19					19				19
20					20				20
21	-	-	5,150	1,000	21 TOTAL CAPITAL OUTLAY	18,650			21
					Interfund Transfer and Other				
22	21,729	170,500	111,000	41,100	22 Transfer Out to Sturgeon Lake Special Fund	-			22
23					23				23
24			25,000	25,000	24 Reserved for Future Expenditures	25,000			24
25			50,000	-	25 General Operating Contingency	50,000			25
26	21,729	170,500	186,000	66,100	26 TOTAL TRANSFERS, RESERVES & CONTING.	75,000			26
27	1,737,085	2,019,892	2,149,822	1,795,878	27 TOTAL EXPENDITURES	2,278,314			27
28	1,151,319	1,060,349	799,000	1,264,000	28 UNAPPROPRIATED ENDING FUND BAL.	982,769			28
29	2,888,404	3,080,241	2,948,822	3,059,878	29 TOTAL	3,261,083			29

Sturgeon Lake Fund

SPECIAL FUND										
FORM		RESOURCES AND REQUIREMENTS								
LB-10		Sturgeon Lake				West Multnomah Soil & Water Conservation District				
		(Fund)								
Historical Data						Budget for Next Year 2021-22				
Actual										
Second Preceding Year 2018-19	First Preceding Year 2019-20	Adopted Budget This Year 2020-21	Estimated This Year 2020-21	DESCRIPTION RESOURCES AND REQUIREMENTS		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				1. See note below		RESOURCES				
				Beginning Fund Balance:						
1				1 Cash on hand (cash basis), or					1	
2	276,339	130,013	73,396	89,696	2 Working Capital* (modified accrual basis)				2	
3					3 Previously levied taxes estimated to be received				3	
4	4,984	2,199	1,284	807	4 Earnings from temporary investments				4	
5	21,729	170,500	111,000	41,100	5 Transfer in from General Fund				5	
6	93,652	3,000	-	-	6 Project Grants and Contributions				6	
7					7				7	
8					8				8	
9	396,704	305,712	185,680	131,603	9 Total Resources, except taxes to be levied				9	
10					10 Taxes estimated to be received				10	
11					11 Taxes collected in year levied				11	
12	396,704	305,712	185,680	131,603	12. TOTAL RESOURCES				12	
MATERIALS AND SERVICES										
13	203,537	207,968	105,600	39,800	13 Contracted Services				13	
14					14				14	
15	203,537	207,968	105,600	39,800	15 TOTAL MATERIALS AND SERVICES				15	
CAPITAL OUTLAY										
16	63,154	8,048	23,900	1,300	16 Capital Outlay				16	
17					17				17	
18					18				18	
19					19				19	
20					20				20	
21					21				21	
22	63,154	8,048	23,900	1,300	22 TOTAL CAPITAL OUTLAY				22	
TRANSFERRED TO OTHER FUNDS										
23	-	-	-	90,503	23 Transfer of Stewardship Account to General Fund				23	
24					24				24	
25					25				25	
26					26				26	
27	-	-	-	90,503	27 TOTAL TRANSFERS, RESERVES AND CONTINGENCIES				27	
28	266,691	216,016	129,500	131,603	28 TOTAL EXPENDITURES				28	
29	130,013	89,696	56,180	-	29 UNAPPROPRIATED ENDING FUND BALANCE				29	
30	396,704	305,712	185,680	131,603	30 TOTAL REQUIREMENTS				30	

1. Sturgeon Lake Fund was closed in FY21

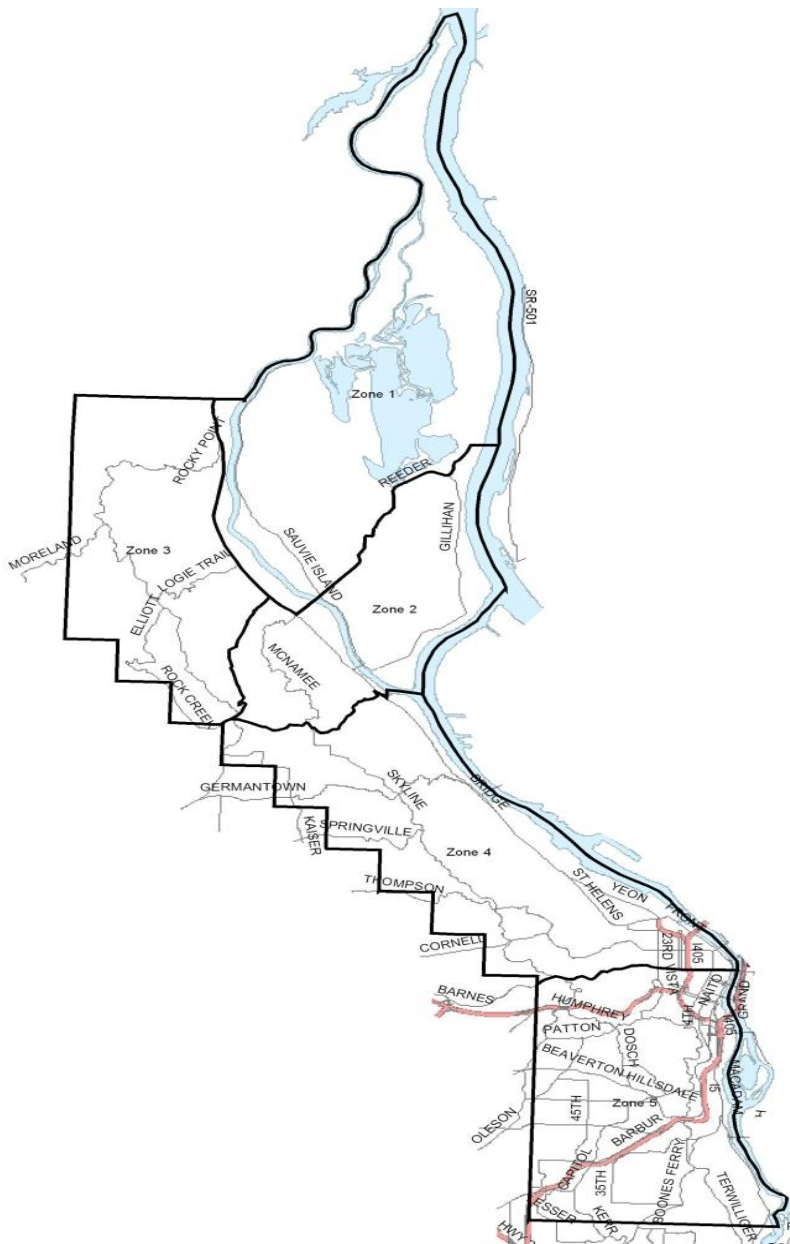
Detailed Resources and Requirements

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 22
Beginning Balance	1,264,000						1,264,000	-	1,264,000
Previously Levied Taxes estimated to be rec'd	43,934						43,934		43,934
Earnings from temporary investments	7,500						7,500	-	7,500
Total before Grants, Prop, Taxes and Misc.	1,315,434	-	-	-	-	-	1,315,434	-	1,315,434
Federal Funding (NRCS, NACD)		10,000	38,750				48,750		48,750
State Funding (ODA, OWEB, OSWB, OISC, ODF)	26,372		12,360	89,530	37,747		166,009		166,009
Local/Regional Funding (Metro & CREST)							-		-
Other Funding							-		-
Sturgeon Lake Related Grants & Contributions							-		-
Transfer from General Fund to Sturgeon Lake Fund							-		-
Reimb & Misc & Contributions (workshops, cost-share, BES, Parks)	9,890					9,000	18,890		18,890
Total Other Resources	36,262	10,000	51,110	89,530	37,747	9,000	233,649	-	233,649
Taxes Estimated to be Received	1,712,000						1,712,000		1,712,000
All Resources less Beginning Balance	1,799,696	10,000	51,110	89,530	37,747	9,000	1,997,083	-	1,997,083
Total Resources	3,063,696	10,000	51,110	89,530	37,747	9,000	3,261,083	-	3,261,083
Expenditures									
Salaries & Wages	395,705	55,393	105,213	190,948	116,324	105,213	968,796		968,796
Insurance: Medical, Life, Vision, Dental	51,858	16,743	16,743	27,531	27,905	16,743	157,523		157,523
Worker's Comp	2,355	185	309	713	435	326	4,323		4,323
PERS	81,376	12,164	19,715	44,567	30,111	23,029	210,963		210,963
Payroll Taxes	40,337	5,647	10,725	19,465	11,858	10,725	98,756		98,756
Total Personnel	571,630	90,132	152,705	283,224	186,633	156,036	1,440,360	-	1,440,360
Forest Projects			54,450				54,450		54,450
Rural Projects (includes Healthy Streams and Habitats)				133,900			133,900		133,900
Urban Projects						35,450	35,450		35,450
Invasives Projects					88,300		88,300		88,300
Sturgeon Lake							-		-
Education Programs		10,500					10,500		10,500
OSU Ext. (Master Gardener's) and Metro (IPM website) support					7,500		7,500		7,500
Partner Funding		29,500		10,000	12,000	100,500	152,000		152,000
Total Conservation Programs	-	40,000	54,450	143,900	107,800	135,950	482,100	-	482,100
Events & Supplies	12,100						12,100		12,100
Printing/Production/Signage, Banners, Displays	7,500						7,500		7,500
Sponsorship of Community Events	3,500						3,500		3,500
LRBP Implementatin and messaging	4,000						4,000		4,000
Special Project (Website redesign)	-						-		-
Translation Services	2,500						2,500		2,500
Website hosting, Media, Advertising, Marketing	2,180						2,180		2,180
Communication & Outreach Expenses	31,780	-	-	-	-	-	31,780	-	31,780
Facilities (includes office space, storage facilities, employee parking)	85,031						85,031		85,031
Computers/Maintenance (monthly support, software and add-ons)	19,673						19,673		19,673
Program related transportation (vehicles, gas, parking) & field supplies	21,030						21,030		21,030
Communications (Phone and Internet)	12,300						12,300		12,300
Insurance (general liab., auto, property, crime)	8,995						8,995		8,995
Membership & Profess. Organizational Dues	7,500						7,500		7,500
Office & meeting supplies (includes field supplies used across programs)	6,438						6,438		6,438
Audit	5,000						5,000		5,000
Service and other fees (bank, payroll, notices)	7,807						7,807		7,807
Furniture / Office Equipment	6,000						6,000		6,000
Real Estate Legal Services for Sturgeon Lake	20,000						20,000		20,000
Professional Contracted Non-Employee Services	15,000						15,000		15,000
TriMet option incentive for staff	900						900		900
Staff and Board Training	14,750						14,750		14,750
Administrative Operating Expenses	230,424	-	-	-	-	-	230,424	-	230,424
Total Administrative and Communications Operations	262,204	-	-	-	-	-	262,204	-	262,204
Total Materials and Services Expenses	262,204	40,000	54,450	143,900	107,800	135,950	744,304	-	744,304
Sturgeon Lake Stewardship Capital expenditures	12,500						12,500		12,500
IT Equipment	6,150						6,150		6,150
Total Capital Outlay	18,650	-	-	-	-	-	18,650	-	18,650
Total Personnel, M&S, Capital; Before SL Xfer, Conting, Reserves	852,483	130,132	207,155	427,124	294,433	291,986	2,203,314	-	2,203,314
Inter-fund Transfer Out	-	-	-	-	-	-	-	-	-
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, Reserves and Contingencies	75,000	-	-	-	-	-	75,000	-	75,000
Total Expenditures	927,483	130,132	207,155	427,124	294,433	291,986	2,278,314	-	2,278,314
Ending Fund Balance Required									
For minimum required months of operations funding							806,587		806,587
Reserve for Future Expenses or Economic Stabilization Reserve							100,000		100,000
Assigned to Sturgeon Lake Stewardship Fund							76,182		76,182
Total Ending Fund Balance Required							982,769	-	982,769
Total Requirements							3,261,083	-	3,261,083

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, all of Sauvie Island including the Columbia County portion of the Island, and a portion of the Bonny Slope region of the Tualatin Mountains in Washington County. 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.

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

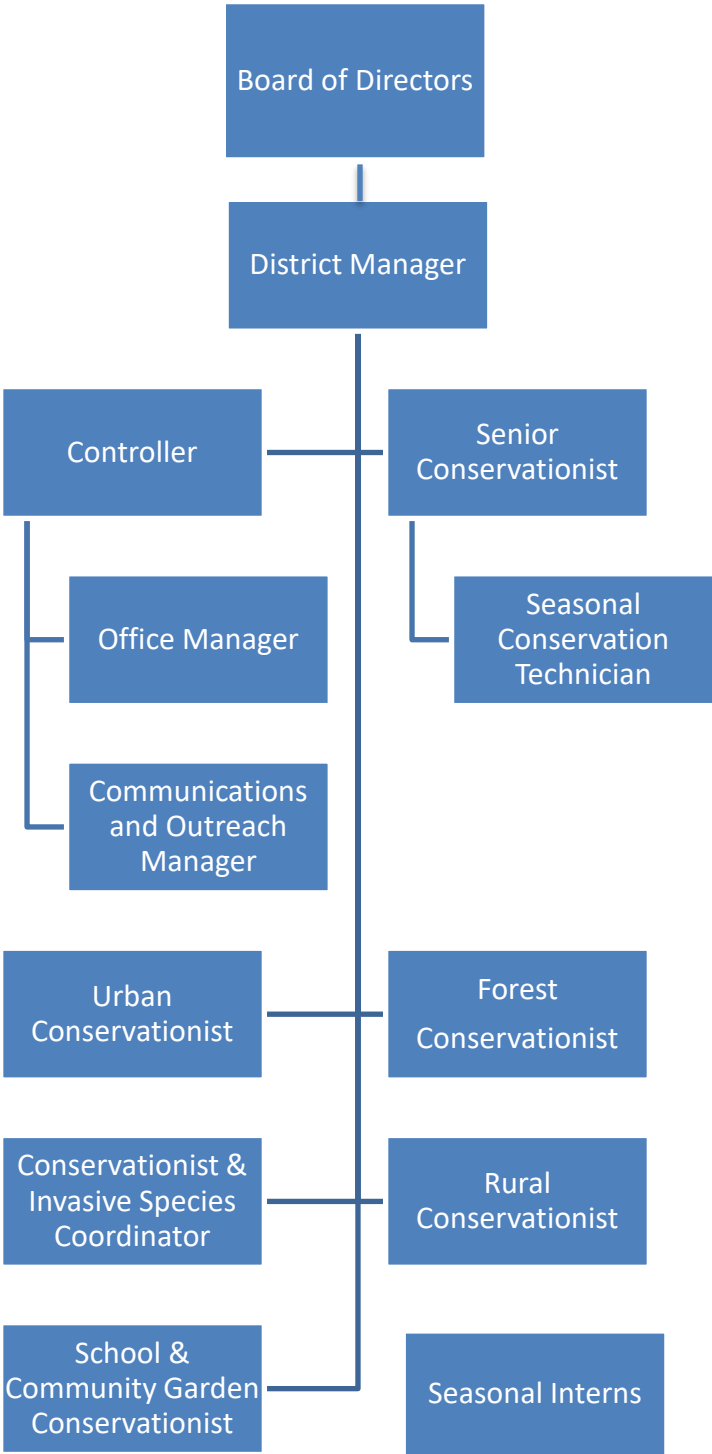
Alphabetized list of our partners (with example references to our shared interests)

- ❖ 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, 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)
- ❖ 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 Heights Homeowner Association (stormwater, natural area restoration)
- ❖ 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)
- ❖ Linton 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)
- ❖ Trust for Public Lands (forestland acquisitions and easements for conservation)
- ❖ 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)

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 – 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, and Sturgeon Lake project maintenance. 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.

School and Community Garden Conservationist – .75 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 – .7 FTE

This position provides internal and external communications services for the District. This includes creating District marketing, branding and educational materials, including publications, newsletters, 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 provide resources, information, and expertise to inspire people to actively improve air and water quality, fish and wildlife habitat, and soil health.
- 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 Account 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
TALMA	Technical Assistance Local Management Agency
TCWC	Tryon Creek Watershed Council
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