



**WEST MULTNOMAH**  
Soil & Water Conservation District

# **BUDGET COMMITTEE MEETING**

**April 19, 2022 6:00 PM**

**Presentation of  
Proposed Budget for  
Fiscal Year 2023**

# AGENDA

- 
- ✓ **Board Chair Preeg Riggsby Calls Meeting to Order**
    - Welcomes Budget Committee Members and Public
    - Introductions and review of Budget Committee meeting process
  - ✓ **Budget Committee Elects Presiding Officer**
    - Director Preeg Riggsby calls for nomination of Budget Committee Chair
  - ✓ **Budget Committee and Public Receive Budget Message**
  - ✓ **Budget Committee Receives Public Comment**
  - ✓ **Budget Committee Discussion and Questions**
  - ✓ **Budget Committee Approves Proposed or Modified Budget**

A stylized graphic of a leaf on the left side of the slide. The leaf is composed of several segments, with the left side being dark blue and the right side being light green. The segments are separated by white lines, and the overall shape is a semi-circle on the right side.

# Budget Message Contents

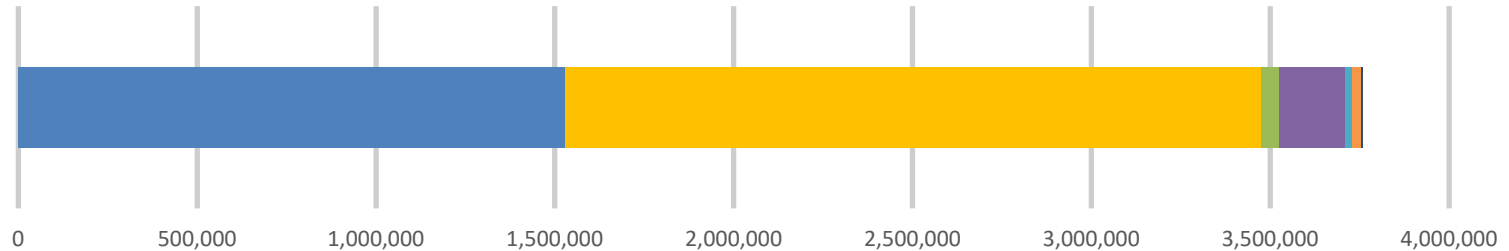
- Overview of Priorities for FY23
- Resources
  - Beginning balance
  - Property taxes
  - Grants
- Expenditures
  - Personnel
    - Compensation
    - Health benefits
    - PERS
  - Operations support
  - Conservation services
- Ending Balance
  - Minimum required ending balance
  - Reserve
  - Stewardship account
- Financial Forecast through FY28

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# Priorities Guiding FY23 Budget Development

- **Emerging from two years of COVID-19 pandemic remote work**
- **Ramping up conservation work with more capacity**
- **Planning for new office space**
- **Managing effects of inflation on personnel and materials and services costs**

## FY23 Fiscal Year General Fund Resources (\$3,758,365)



- Beginning Fund Balance
- Property Taxes
- Federal Funding
- State Funding
- Local and Other Funding
- Miscellaneous
- Interest

Type	FY 22	FY 23	Comparison of FY23 to FY22	
			Increase / (Decrease)	%
<b>Beginning Fund Balance</b>	1,286,000	<b>1,528,000</b>	242,000	19
<b>Property Taxes</b>	1,755,934	<b>1,947,093</b>	191,159	11
<b>Federal Funding</b>	48,750	<b>50,000</b>	1,250	3
<b>State Funding</b>	151,009	<b>184,557</b>	33,548	22
<b>Local and Other Funding</b>	30,000	<b>20,000</b>	(10,000)	(33)
<b>Miscellaneous</b>	27,890	<b>23,215</b>	(4,675)	(17)
<b>Interest</b>	7,500	<b>5,500</b>	(2,000)	(27)
<b>Total</b>	<b>3,307,083</b>	<b>3,758,365</b>	<b>451,282</b>	<b>14</b>

# Property Tax Revenue Trend and FY23 Projection

Permanent Rate Levy of 7.5 cents / \$1,000 assessed value

Assessed Value (AV)	Fiscal Year Actual								FY23 Projection	
	2019		2020		2021		2022		Budgeted Increase	Estimated Amount
Multnomah	22,503,506,240	1.6%	23,911,405,777	6.3%	24,769,012,213	3.6%	27,378,082,352	10.5%	4.0%	28,473,205,000
Washington	43,550,310	80.9%	73,951,986	69.8%	111,648,203	51.0%	147,304,428	31.9%	20.0%	176,765,000
Columbia	9,843,761	3.8%	10,329,212	4.9%	10,888,452	5.4%	10,885,748	0.0%	5.0%	11,430,000
<b>Total All Counties</b>	<b>22,556,900,311</b>		<b>23,995,686,975</b>		<b>24,891,548,868</b>		<b>27,536,272,528</b>			<b>28,661,400,000</b>

Taxes Extended (TE)	Fiscal Year Actual								FY23 Projection	
	2019		2020		2021		2022		Rate	Amount (Est AV x Rate)
Multnomah	1,695,917	1.9%	1,796,853	6.0%	1,861,166	3.6%	2,053,000	10.3%	\$ 0.0750	2,135,000
Washington	3,266	81.0%	5,547	69.8%	8,374	51.0%	11,000	31.4%	\$ 0.0750	13,000
Columbia	738	3.8%	775	4.9%	817	5.4%	0		\$ 0.0750	0
<b>Total All Counties</b>	<b>1,699,922</b>		<b>1,803,174</b>		<b>1,870,357</b>		<b>2,064,000</b>			<b>2,148,000</b>

Compression <sup>1</sup>	Fiscal Year Actual								FY23 Projection	
	2019		2020		2021		2022		Selected % of TE	Amount
Multnomah	69,525	4.1%	82,447	4.6%	97,738	5.3%	98,718	4.8%	4.8%	102,500
<b>Total All Counties</b>	<b>69,525</b>		<b>82,447</b>		<b>97,738</b>		<b>98,718</b>			<b>102,500</b>

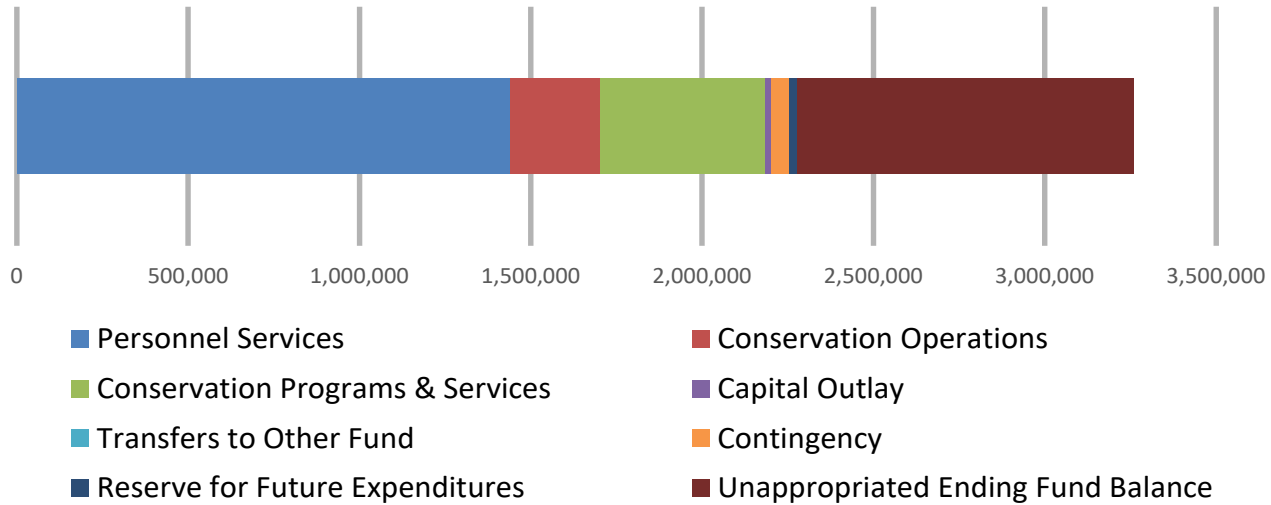
ACTUAL/EST. TAXES IMPOSED:	<b>1,630,397</b>	<b>1,716,263</b>	<b>1,765,316</b>	<b>1,965,282</b>	<b>2,045,500</b>
Collection Rate:	<b>96.0%</b>	<b>95.3%</b>	<b>94.0%</b>	<b>93.5%</b>	<b>93.5%</b>
ACTUAL/EST. TAX RECEIPTS:	<b>1,565,635</b>	<b>1,635,943</b>	<b>1,689,351</b>	<b>1,837,000</b>	<b>1,912,000</b>
ACTUAL/EST. PY TAX RECEIPTS	<b>49,619</b>	<b>21,557</b>	<b>23,378</b>	<b>26,000</b>	<b>35,093</b>
	<b>1,615,254</b>	<b>1,657,500</b>	<b>1,712,729</b>	<b>1,863,000</b>	<b>1,947,093</b>

Note 1: Compression occurs when a property's tax bill must be reduced ("compressed") to fall within constitutional (Measure 5) limits totaling \$15 per \$1,000 of a property's real market value.

GRANTS AND OTHER RESOURCES		FY22	FY23	Increase/ (Decrease)	%	Funding Description
<b>Federal</b>	NRCS & NACD Partnership <sup>1</sup>	48,750	50,000	1,250	3	NACD Technical Assistance Grant to expand NRCS rural conservation capacity in forestry, agricultural and habitat restoration programs.
<b>State</b>	ODA TALMA Rural <sup>1</sup>	87,902	87,905	3	0	Capacity funding for District Water Quality Compliance Program requirements for the Oregon Dept. of Agriculture in the Lower Willamette, North Coast and Tualatin basins.
	OWEB Rural Special Habitats	13,000	41,719	28,719	221	Various project-specific OWEB local grants to fund project implementation in oak habitat restoration as well as other riparian and upland native habitat restoration projects.
	OSWB Invasive Species	35,747	38,000	2,253	6	Funding for Early Detection and Early Response (EDRR) noxious weed control; primarily garlic mustard. Pass through money to EDRR partners.
	OSWB Invasive Species	-	27,433	27,433	new	Willamette Confluence & Sauvie Island Aquatic Weed Control Grant.
	Other State Small Grants	2,000	6,000	4,000	200	Included Oregon Invasive Species Council grant in FY22; In FY23 represents small grant funding available for Educational projects.
	OWEB Forestry	12,360	3,500	(8,860)	(72)	OWEB local grant for blackberry control and mid-stand release treatments in upper McCarthy Creek headwaters.
	Sub-total	151,009	204,557	53,548	35	
	<b>Local</b>	CREST	30,000	-	(30,000)	0
<b>Other</b>	PP&R, BES, workshops attendees, misc.	27,890	23,215	(4,675)	(17)	Projected partner contributions to WWRP and registration fees for workshops and training provided by the District.
<b>Total</b>		<b>\$257,649</b>	<b>\$277,772</b>	<b>\$20,123</b>	<b>8</b>	

**Note 1:** This grant funding is secure and supports staff labor and projects already in place.

## 2023 Fiscal Year General Fund Requirements (\$3,758,365)



Type	FY 22	FY 23	Comparison of FY23 to FY22	
			Increase / (Decrease)	%
<b>Personnel Services</b>	1,443,268	<b>1,634,504</b>	191,237	13
<b>Conservation Operations</b>	306,204	<b>375,728</b>	69,524	23
<b>Conservation Programs &amp; Services</b>	491,100	<b>549,223</b>	58,123	12
<b>Capital Outlay</b>	18,650	<b>40,000</b>	21,350	114
<b>Contingency</b>	50,000	<b>50,000</b>	-	0
<b>Reserve for Future Expenditures</b>	25,000	<b>25,000</b>	-	0
<b>Unappropriated Ending Fund Balance</b>	972,861	<b>1,083,910</b>	111,048	11
<b>Total</b>	<b>3,307,083</b>	<b>3,758,365</b>	<b>451,282</b>	<b>14</b>



<b>Category</b>	<b>FY22</b>	<b>FY23</b>	<b>Increase/ (Decrease)</b>	<b>%</b>	<b>Reason for Change</b>
<b>Personnel services</b>	1,443,267	1,634,504	191,237	13	Primarily due to increased COLA, salary step, and benefits, and .5 FTE increase in conservation staff
<b>Materials &amp; services: Administrative Operations</b>	306,204	375,728	69,524	23	Increase due to relocation to new office and storage space (moving, infrastructure buildout, rent overlap), partially offset by decrease in printing of Meadowsclaping books
<b>Materials &amp; services: Conservation Programs</b>	491,100	549,223	58,123	12	Primarily due to an increase in grant-supported conservation work; see details below
<b>Capital outlay</b>	18,650	40,000	21,350	114	Increase due to grant supported aquatic weed survey boat and replacement vehicle
<b>Contingency</b>	50,000	50,000	-	-	Amount consistent with prior years and considered prudent
<b>Reserve for future expenditures</b>	25,000	25,000	-	-	Set aside funds for economic stabilization reserve and to save for future opportunities; balance at 6/30/23 will be \$125,000
<b>Unappropriated ending fund balance</b>	972,861	1,083,910	111,048	11	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 due to inflation, increase in reserve for future expenditures, and increase due to inclusion of funds assigned to Stewardship Fund
<b>Total</b>	<b>3,307,082</b>	<b>3,758,365</b>	<b>451,282</b>	<b>14</b>	

<b>Conservation Area</b>	<b>FY 22</b>	<b>FY 23</b>	<b>Increase / (Decrease)</b>	<b>%</b>	<b>Reason for Change</b>
<b>Soil and Farms</b>	35,650	80,250	44,600	125	Increase for grant funded habitat restoration projects on Sauvie Island farms.
<b>Habitats</b>	107,250	74,070	(33,180)	(31)	Decrease due to completion of wetlands restoration project on Lower McCarthy and other riparian and upland oak habitat projects reaching establishment phase.
<b>Forests</b>	54,450	48,520	(5,930)	(11)	Decrease in funding for new forest early stand improvement projects that promote native habitat diversity in the understory forest. Capacity is restrained due to vacant Field Conservationist position.
<b>Urban</b>	22,450	28,950	6,500	29	District cost share with the City of Portland for acquisition of a key Fanno Creek headwaters parcel that would be owned by City of Portland BES. This is to stimulate a permanent agreement with City of Portland for protecting many years of conservation investment by the District and others for the the SW 25th Avenue corridor project.
<b>Invasive Species</b>	88,300	99,733	11,433	13	Increase due to Willamette Confluence & Sauvie Island Aquatic Weed Control grant funded work.
<b>Education</b>	10,500	18,400	7,900	75	Increase due to program redesign to focus on community-supported and desired gardens.
<b>Partner Support</b>	172,500	199,300	26,800	16	Partner support for greater capacity needs among existing partners. Additional funds for new community and garden education partners centered on BIPOC communities and organizations.
<b>Total</b>	<b>491,100</b>	<b>549,223</b>	<b>58,123</b>	<b>12</b>	

<b>Partners</b>	<b>FY 22</b>	<b>FY 23</b>	<b>Increase / (Decrease)</b>	<b>%</b>
<b>Westside Watershed Resources Center</b>	33,000	33,000	-	-
<b>Backyard Habitat Certification Program</b>	30,000	30,500	500	2
<b>Forest Park Conservancy (includes Canopy Weed Program)</b>	28,000	30,000	2,000	7
<b>Tryon Creek Watershed Council</b>	22,500	29,000	6,500	29
<b>Community and Garden Education Partner(s)</b>	-	15,000	15,000	new
<b>Scappoose Bay Watershed Council</b>	10,000	10,000	-	-
<b>Ecology in Classrooms and Outdoors</b>	10,000	10,000	-	-
<b>Sauvie Island Center</b>	10,000	10,000	-	-
<b>Friends of Tryon Creek</b>	9,500	9,800	300	3
<b>OSU IPM Website</b>	7,500	-	(7,500)	(100)
<b>4-County Cooperative Weed Management Area</b>	7,500	12,500	5,000	67
<b>iMap Invasives Oregon</b>	4,500	9,500	5,000	111
<b>Total Partner Support</b>	<b>\$172,500</b>	<b>\$199,300</b>	<b>\$26,800</b>	<b>16</b>

# Financial Forecast Through FY28

For the Year Ended:	FY22		FY23		FY24		FY25		FY26		FY27		FY28	
	Adopted Budget	% Change	Proposed Budget	% Change	Forecast	% Change	Forecast	% Change	Forecast	% Change	Forecast	% Change	Forecast	% Change
<b>REVENUES:</b>														
Property tax income	1,755,934	2%	1,947,093	11%	2,024,976	4%	2,085,726	3%	2,148,297	3%	2,212,746	3%	2,279,129	3%
Grant income	229,759	16%	254,557	11%	280,013	10%	308,014	10%	338,815	10%	372,697	10%	409,967	10%
Fundraising for Sturgeon Lake					30,000	1%	30,300	1%	30,603	1%	30,909	1%	31,218	1%
Misc. & Charges for services	27,890	36%	23,215	-17%	23,447	1%	23,682	1%	23,918	1%	24,158	1%	24,399	1%
Interest	<u>7,500</u>	-57%	<u>5,500</u>	-27%	<u>5,555</u>	1%	<u>5,611</u>	1%	<u>5,667</u>	1%	<u>5,723</u>	1%	<u>5,781</u>	1%
Total revenues	<u>2,021,083</u>	3%	<u>2,230,365</u>	10%	<u>2,363,991</u>	6%	<u>2,453,332</u>	4%	<u>2,547,301</u>	4%	<u>2,646,233</u>	4%	<u>2,750,493</u>	4%
<b>EXPENDITURES:</b>														
Personnel services	1,443,268	10%	1,634,504	13%	1,650,849	1%	1,667,358	1%	1,684,031	1%	1,700,872	1%	1,717,880	1%
Materials and services	797,304	22%	924,951	16%	754,951	1%	754,951	0%	754,951	0%	754,951	0%	754,951	0%
Capital outlay	<u>18,650</u>	-	<u>40,000</u>	114%	<u>5,000</u>	-88%	<u>5,000</u>	0%	<u>5,000</u>	0%	<u>5,000</u>	0%	<u>5,000</u>	0%
Total before transfers, reserves and contingencies	2,259,222	15%	2,599,455	15%	2,410,800	-7%	2,427,309	1%	2,443,982	1%	2,460,823	1%	2,477,831	1%
Transfer to Sturgeon Lake Special Fund			-		-		-		-		-		-	
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	<u>50,000</u>	-	<u>50,000</u>	0%	<u>50,000</u>	0%	<u>50,000</u>	0%	<u>50,000</u>	0%	<u>50,000</u>	0%	<u>50,000</u>	0%
Total use of funds	<u>2,334,222</u>	9%	<u>2,674,455</u>	15%	<u>2,485,800</u>	-7%	<u>2,502,309</u>	1%	<u>2,518,982</u>	1%	<u>2,535,823</u>	1%	<u>2,552,831</u>	1%
<b>Change in fund balances</b>	<u>(313,139)</u>		<u>(444,090)</u>		<u>(121,809)</u>		<u>(48,977)</u>		<u>28,319</u>		<u>110,411</u>		<u>197,662</u>	
Fund balance, beginning of year	<u>1,286,000</u>		<u>1,528,000</u>		<u>1,083,910</u>		<u>962,101</u>		<u>913,124</u>		<u>941,442</u>		<u>1,051,853</u>	
Fund balance, end of year	<u>972,861</u>	22%	<u>1,083,910</u>	11%	<u>962,101</u>	-11%	<u>913,124</u>	-5%	<u>941,442</u>	3%	<u>1,051,853</u>	12%	<u>1,249,515</u>	19%
<b>Months of Operating Expenditures</b>	<b>5.2</b>		<b>5.0</b>		<b>4.8</b>		<b>4.5</b>		<b>4.6</b>		<b>5.1</b>		<b>6.1</b>	

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## Summary

- Working lands conservation, clean water, healthy soil, and diverse habitats
- Equitably delivered services
- Sound fiscal management
- Healthy and strong District



# Questions

