



WEST MULTNOMAH
Soil & Water Conservation District

Adopted Budget Fiscal Year 2023-2024



Clean Water • Healthy Soil • Diverse Habitat

Portland, Oregon

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

For the Fiscal Year Beginning

July 1, 2022

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, 2022**. 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

June 20, 2023

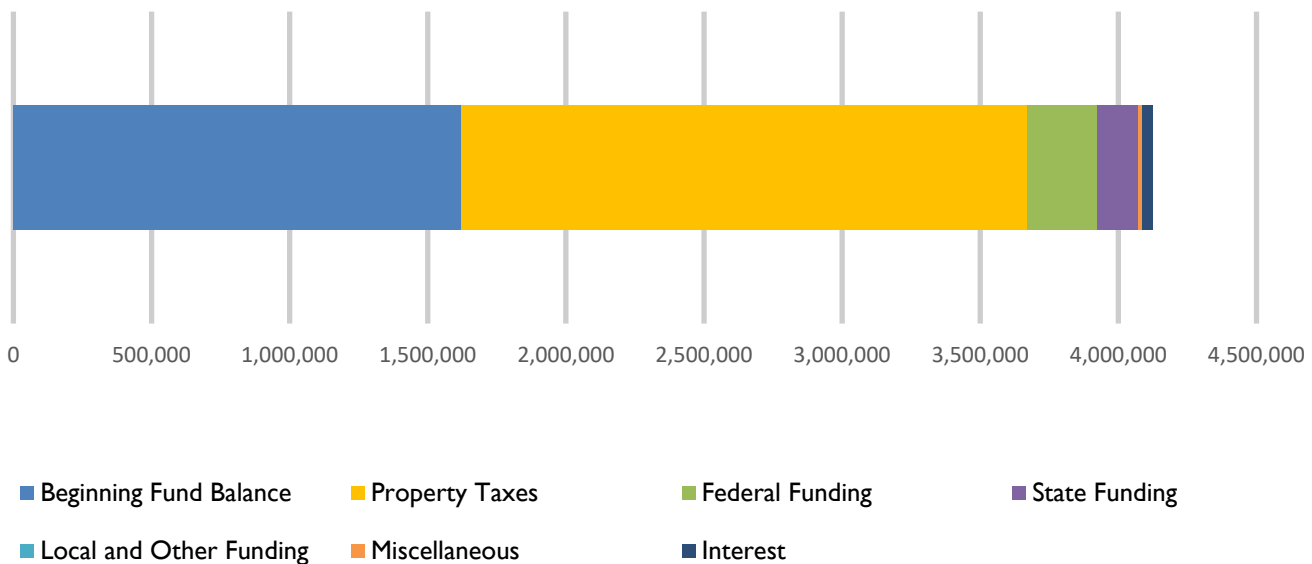
To West Multnomah Soil & Water Conservation District Stakeholders:

This budget message explains the West Multnomah Soil & Water Conservation District (District) budget for July 1, 2023, through June 30, 2024 (Fiscal Year (FY) 24). 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 FY24 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 FY24, our overall general fund resources budget is \$4,124,665, an increase of \$188,300, primarily due to a higher beginning fund balance and higher property tax revenues compared to the prior year's budget.

Fiscal Year 2023-2024 General Fund Resources (\$4,124,665)



Type	FY 23	FY 24	Comparison of FY24 to FY23	
			Increase / (Decrease)	%
Beginning Fund Balance	1,556,000	1,622,000	66,000	4
Property Taxes	1,947,093	2,050,744	103,651	5
Federal Funding	200,000	250,000	50,000	25
State Funding	184,557	148,406	(36,151)	(20)
Local and Other Funding	20,000	-	(20,000)	(100)
Miscellaneous	23,215	16,015	(7,200)	(31)
Interest	5,500	37,500	32,000	582
Total	3,936,365	4,124,665	188,300	5

Our beginning fund balance of \$1,622,000, representing 39% of total resources, is \$66,000 or 4% higher than the prior year due to projected underspending in personnel (from open positions for part of the year) and lower than expected one-time costs related to moving offices in the fall of 2022. The beginning fund balance is calculated by taking current cash balances and adding projected revenue and subtracting estimated spending from the current date through 6/30/23.

The other significant resource for the District, representing 50% 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 and a presumed discount and delinquency rate of 6% (based on the current year's collection rate), the property taxes estimated to be received from the FY24 levy are \$2,029,000. Measure 5 tax revenue [compression](#) occurs when a property's tax bill must be reduced ("compressed") to fall within constitutional limits totaling \$15 per \$1,000 of a property's real market value. Effectively, all the property tax supported districts and entities that receive a portion of the property tax revenue pie must share the compression loss and each gets a smaller portion of the pie.

All assumptions are in a range consistent with the current and prior years. Our projection is also conservative and within forecasts provided by Multnomah County's Tax Supervising & Conservation Commission (TSCC). Added to property taxes levied in FY24 are property tax revenues of \$21,744 that were levied in earlier years, but which are expected to be received only in FY24. The total of these two amounts is \$2,050,744, representing a 5% increase compared to FY23 budget of \$1,947,093. The following table reflects the actual assessed value over the last four years and the projection for FY24 based on assumptions of assessed value increases by county, compression, and collection rate, all marked in red.

West Multnomah Soil & Water

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

Assessed Value (AV)	Fiscal Year Actual								FY24 Projection	
	2020		2021		2022		Estimated 2023		Budgeted Increase	Estimated Amount
Multnomah	23,911,405,777	6.3%	24,769,012,213	3.6%	27,378,082,352	10.5%	28,916,600,217	5.6%	4.0%	30,073,264,000
Washington	73,951,986	69.8%	111,648,203	51.0%	147,304,428	31.9%	186,526,247	26.6%	20.0%	223,831,000
Columbia	10,329,212	4.9%	10,888,452	5.4%	10,885,748	0.0%	11,299,696	3.8%	4.0%	11,751,000
Total All Counties	23,995,686,975		24,891,548,868		27,536,272,528		29,114,426,160			30,308,846,000

Taxes Extended (TE)	2020		2021		2022		2023		Rate	Amount (Est AV x Rate)
Multnomah	1,796,853	6.0%	1,861,166	3.6%	2,059,011	10.6%	2,175,350	5.7%	\$ 0.0750	2,255,000
Washington	5,547	69.8%	8,374	51.0%	11,048	31.9%	13,570	22.8%	\$ 0.0750	16,000
Columbia	775	4.9%	817	5.4%	816	-0.1%	848	3.9%	\$ 0.0750	0
Total All Counties	1,803,174		1,870,357		2,070,875		2,189,768			2,271,000

Compression ¹	2020		2021		2022		2023		Selected % of TE	Amount
Multnomah	82,447		97,738		98,718		90,748		5.0%	112,800
Total All Counties	82,447		97,738		98,718		90,748			112,800

ACTUAL/EST. TAXES IMPOSED:	1,716,263		1,765,316		1,972,157		2,099,020			2,158,200
Collection Rate:	95.3%		95.7%		96.2%		94.0%			94.0%
ACTUAL/EST. TAX RECEIPTS:	1,635,943		1,689,351		1,896,856		1,973,866			2,029,000
ACTUAL/EST. PY TAX RECEIPTS	21,557		23,378		22,718		25,000			21,744
	1,657,500		1,712,729		1,919,574		1,998,866			2,050,744

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.

Interest income earned on our Oregon State Treasury's Local Government Investment Pool (LGIP) funds is budgeted at \$37,500, an increase from prior years, reflecting the increasing interest rates paid on our funds in Oregon's Local Investment Pool. The average annualized yield has increased from under 1% throughout FY22 to a current rate of 3.75%. Our expectations for FY24 are an average annualized yield of 3.75%. All public funds in Oregon must be deposited in compliance with the requirements of Oregon Revised statutes ([ORS chapter 295](#)). Public officials may deposit public funds up to the amount insured by the Federal Deposit Insurance Corporation (FDIC) or National Credit Union Administration (NCUA), currently \$250,000, in any insured financial institution with a head office or branch located in Oregon. Public funds balances that exceed those insurance limits, however, must be held at a depository qualified under [Treasury's Public Funds Collateralization Program \(PFCP\)](#). Through the PFCP, depositories pledge collateral to secure any public funds deposits that exceed insurance amounts, providing additional protection for public funds in the event of a depository loss or failure, creating a shared liability structure for participating depositories, minimizing (though not eliminating) the risk of loss of such funds.

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 FY24 budget has identified those expenditures that are conditioned upon 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. Only the three grants highlighted blue in the table (NACD Technical Assistance, ODA TALMA, and Oregon State Weed Board Invasive Species Funding for Early Detection and Early Response noxious weed control) are secured and support staff labor and projects already in place.

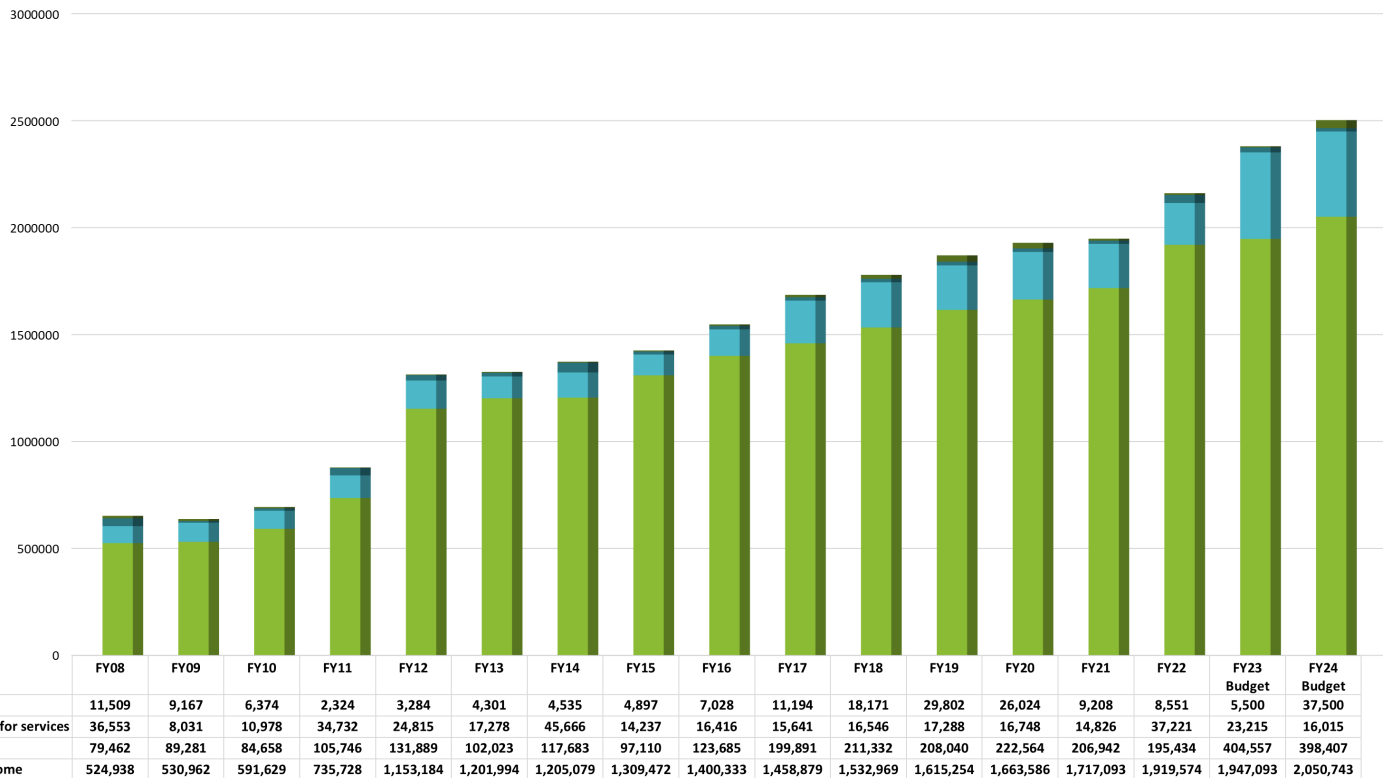
GRANTS AND OTHER RESOURCES		FY 23	FY 24	Increase/ (Decrease)	%	Funding Description
Federal	NRCS & NACD Partnership ¹	50,000	50,000	-	-	NACD Technical Assistance Grant to expand NRCS rural conservation capacity in forestry, agricultural and habitat restoration programs.
	USDA Farm Service Agency	100,000	200,000	100,000	100	People's garden initiative to teach how to grow food and to garden using conservation practices and nurture habitat for pollinators and wildlife.
	USDA Partnerships for Climate-Smart Commodities	50,000	-	(50,000)	(100)	This initiative to promote climate-friendly practices of cover crops, low/no-till, nutrient management, etc. among farmers did not materialize in a grant for our District.
	Sub-total	200,000	250,000	50,000	25	
State	ODA TALMA ¹	87,907	87,907	-	-	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 Habitats	41,717	22,500	(19,217)	(46)	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	38,000	38,000	-	-	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)	(100)	Willamette Confluence & Sauvie Island Aquatic Weed Control Grant was a one-time grant in FY23.
	Other State Small Grants	6,000	-	(6,000)	(100)	Budgeted small grant funding for Educational projects did not materialize in FY23.
	OWEB Forestry	3,500	-	(3,500)	(100)	OWEB local grant for blackberry control and mid-stand release treatments in upper McCarthy Creek headwaters was completed in FY23.
	Sub-total	204,557	148,407	(56,150)	(27)	
Other	PP&R, BES, workshops attendees, misc.	23,215	16,015	(7,200)	(31)	Projected partner contributions to WWRP (decreased in FY24) and registration fees for workshops and training provided by the District.
Total		\$427,772	\$414,422	(\$13,350)	(3)	

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

Revenue Trend

The above discussion of our resources compares the FY24 budget to the FY23 budget. The graph below shows the trend of our actual revenues since FY2008, when our property tax levy began. Note that FY23 and FY24 reflect our budget. Our revenue trend continues to be positive, primarily due to property tax revenues. Also see our [Five-Year Financial Forecast](#).

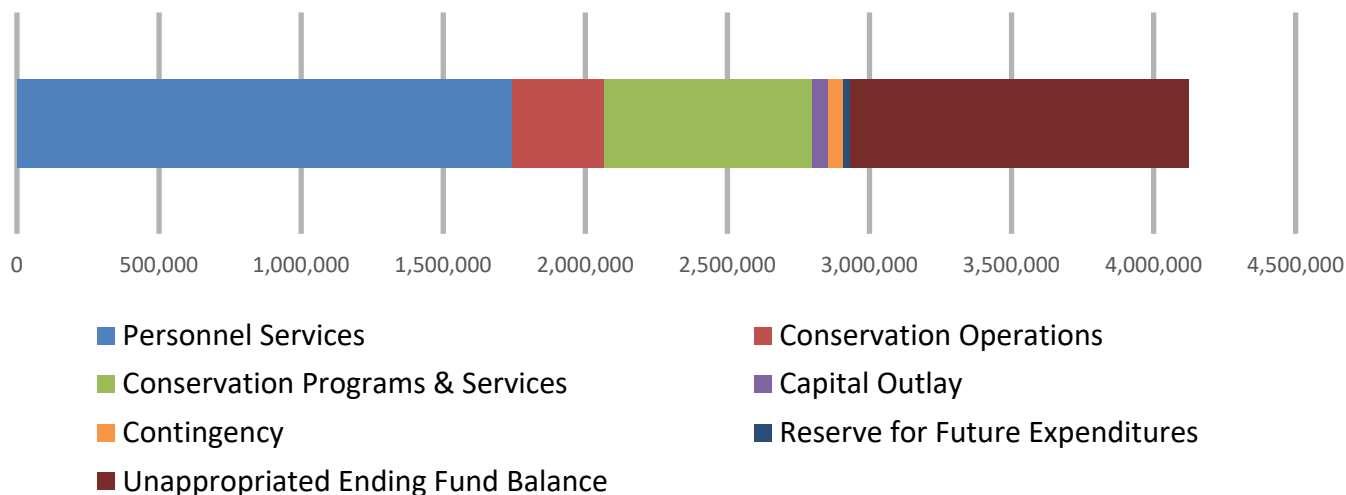
REVENUE: 2008 - 2024



Budget Overview Expenditures

Our General Fund requirements are summarized in the following table. The [details of each category](#) follow the discussion of [Priorities and Issues Guiding the Development of the Budget](#).

Fiscal Year 2023-2024 General Fund Requirements (\$4,124,665)



Type	FY 23	FY 24	Comparison of FY24 to FY23	
			Increase / (Decrease)	%
Personnel Services	1,634,504	1,740,987	106,483	7
Conservation Operations	395,728	326,603	(69,125)	(17)
Conservation Programs & Services	707,223	729,720	22,497	3
Capital Outlay	40,000	60,125	20,125	50
Contingency	50,000	50,000	-	0
Reserve for Future Expenditures	25,000	25,000	-	0
Unappropriated Ending Fund Balance	1,083,910	1,192,230	108,320	10
Total	3,936,365	4,124,665	188,300	5

Priorities and Issues Guiding the Budget Development

Although our priorities always focus on working lands conservation, healthy soil, clean water, and diverse habitat, each year has issues or challenges that we tackle with new initiatives or special attention. The principal issues facing the District as we close out FY23 and plan for FY24 are ramping our conservation work back up to pre-pandemic levels with full staffing; related to this is our continued

relationship building with our partners and avoiding slowdowns caused by labor shortages among contracted vegetation crews. We also are prioritizing adopting greater efficiencies in how we work in our new hybrid model of work, adopted during covid and continuing on a permanent basis. Our greatest uncertainty is related to managing the uncertainties and effect of rising inflation on personnel costs and other materials and services. In addition to these issues, we continue to work on equitable and inclusive practices internally and throughout our service area and on successfully implementing our long-range business plan (LRBP).

Our budget recognizes these priorities in multiple ways. We'll be starting the year fully staffed but are exploring ways to offer compensation and benefits that are competitive, while also sustainable. Key to doing that is transitioning to a new self-managed time policy that would help staff to prioritize those tasks most critical to fulfilling our conservation goals. The cost of the potential transition is discussed in [personnel costs](#) below. We're continuing to take advantage of technology upgrades to reduce the administrative burden in our processes and devote more of our resources to our core mission of providing resources, information, and expertise to inspire people to actively improve air and water quality, fish and wildlife habitat, and soil health.

For more details on what will guide us in FY24 and further, see our detailed [LRBP on our website](#). The LRBP will guide the District's conservation work, and integrated with that work is our commitment to financial sustainability, organizational health, and taking actions that lead to diversity, equity, and inclusion practices that improve 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 use best practices in budgeting and long-term forecasting, working to enhance revenues, contain costs, and allocate resources strategically.

Our organizational health work complements 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 continuing to update our continuity plan, which ensures successful ongoing operations in the event of a disaster or loss of key personnel.

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	FY23	FY24	Increase/ (Decrease)	%	Reason for Change
Personnel services	1,634,504	1,740,987	106,483	7	Primarily due to potential payout of vacation and compensatory time as part of policy transition (\$100K), increased COLA, salary step, and benefits.
Materials & services: Administrative Operations	395,728	326,603	(69,125)	(17)	Decrease due to lower rent expense and the one-time moving-related costs in FY23 not reoccurring.
Materials & services: Conservation Programs	707,223	729,720	22,497	3	Due to an increase in partner funding and the USDA/NRCS grant-supported people's garden initiative; see details below.
Capital outlay	40,000	60,125	20,125	50	Increase due to replacement of fleet vehicle; FY24 also includes funds for an upgraded computer server and potential Sturgeon Lake restoration project capital needs.
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; balance at 6/30/24 will be \$150,000.
Unappropriated ending fund balance	1,083,910	1,192,230	108,321	10	Represents required funds to cover the District's cash flow needs for spending in fall prior to receipt of tax revenues (\$958K), reserve for future expenditures (\$150K), and funds assigned to Stewardship Fund (\$84K); increase reflects higher monthly cash flow needs due to inflation.
Total	3,936,365	4,124,665	188,301	5	

Personnel Services

Our staffing, shown in the chart below and in our [organizational chart in Appendix B](#), has been stable over the last five years, although open positions have remained open longer than planned, resulting in understaffing. Our FY24 full-time equivalent (FTE) staff of 11.6 reflects a .3 FTE increase. This is due to the Communications .7 FTE position increasing to 1.0 FTE.

Summary of full-time equivalent (FTE) employees:

Category	FY 20	FY 21	FY 22	FY 23	FY 24
Administrative staff, including communications	3.4	3.6	3.8	3.7	4.0
Conservation staff, including seasonal workers	7.9	7.2	7.0	7.6	7.6
Total	11.3	10.8	10.8	11.3	11.6

The majority (7.6 FTE) of the District's budgeted FY24 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 Geographic Information System (GIS) data, database management, and technical analyses during the summer. The remaining staff (4.0 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 collaborating 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 heads our 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 \$1,740,987 includes salaries and wages of \$1,186,152, health and workers' compensation insurance of \$180,898, PERS retirement plan contributions of \$254,211, and payroll taxes of \$119,727. The change in each of these components is discussed below.

Salaries and Wages of \$1,186,152:

Since FY22, the District has used a merit-based salary scale step system for each position. This 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 5.8% for the last 12-month period. In FY24, six employees will have reached the top rate of pay for their position. If there is no change in the make-up of our staff, future merit-based increases would be moderate (from zero to a maximum of 2.5% for any individual employee) prior to the COLA adjustment. However, it is likely that we will have some turnover, and new employees will be brought on at the lower end of the salary scale step schedule, which will help control forecasted personnel costs.

Under normal circumstances, our payroll costs would have increased by less than 1% this year. However, the District is considering transitioning to a new self-managed time policy, which would supersede the current policy of accruing vacation leave, flex time, and compensatory time. This change in policy is estimated to have a maximum impact of \$89,000 on salary and wages and a proportionate impact on other components of personnel costs, such as payroll taxes, depending on how the District transitions to the new plan. This potential policy will be evaluated over the next 6 months, with the goal of making the transition in FY24 if determined to be beneficial for staff and the District.

Allowing for this potential change results in an increase of \$75,864, or 7%, from the FY23 budget of \$1,110,298. The primary reason for the change is the transition to a new paid-time-off policy.

Health and Workers' Compensation Insurance of \$180,898:

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 \$9,140, or 5% from the FY23 budget of \$171,758 to \$180,898 in FY24. Estimates are based on our insurance agent's quotes of the cost to renew our current plans on July 1, 2023, and on estimates of employees and dependents enrolled. 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 \$254,211:

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, 2023. The FY24 budget rates increased from 24.29% to 25.23% for Tier I / Tier II employees (those hired on or before August 28, 2003) and from 21.96% to 23.21% for all other eligible employees hired after August 28, 2003. The net change from the FY23 budget of \$240,246 is an increase of \$13,965, or 6%. The actuarially determined contribution rates reflect the effects of pension reform efforts over the last few years, which have helped reduce the unfunded PERS liability.

Payroll Taxes of \$119,727:

Employer payroll taxes increased from the FY23 budget of \$112,203 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 are expenses that support 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 and other professional services. Also included are communications and outreach expenses such as community engagement through events, printed materials, online presence, signage, and displays. Overall, the FY24 budget of \$326,603 for Operations Supporting Conservation Programs decreased by \$69,125, or 17%, from the FY23 budget of \$395,728. This decrease is primarily due to our successful transition to a less expensive office space during FY23. The budget and actual costs incurred were higher than normal in FY23 because we were still paying for expensive commercial space at Montgomery Park, and we incurred significant costs to relocate to our new space. Those costs from FY23 were one-time expenses and are not occurring in FY24. All other costs within this category remain stable, with only minimal increases expected due to inflation.

Materials and Services – Conservation Programs

The remaining Materials and Services costs are dedicated to conservation programs and services and represent 69% 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 23	FY 24	Increase / (Decrease)	%	Reason for Change
Soil and Farms	80,250	26,050	(54,200)	(68)	Continuing water quality and soil restoration projects, but the portion that is uncertain and for which grant funds have not been secured has been moved to new funding pool category below.
Habitats	74,070	51,750	(22,320)	(30)	Continuing wetlands restoration and oak habitat projects haven't decreased, but the portion that is uncertain and for which grant funds have not been secured has been moved to new funding pool category below.
Forests	48,520	30,000	(18,520)	(38)	Continuing new forest early stand improvement projects that promote native habitat diversity in the understory forest, but the portion that is uncertain and for which grant funds have not been secured has been moved to new funding pool category below.
Urban	186,950	221,650	34,700	19	Increase due to costs associated with the NRCS and USDA Farm Service Agency's People's Garden initiative to teach how to grow food and to garden using conservation practices and nurturing habitat for pollinators and wildlife.
Invasive Species	99,733	86,800	(12,933)	(13)	Decrease primarily due to Willamette Confluence & Sauvie Island Aquatic Weed Control grant funded work completed in FY23.
Education	18,400	16,400	(2,000)	(11)	Stable funding for community-supported gardens.
Conservation Projects Funding Pool	-	86,600	86,600	new	Newly created category to set aside funds for conservation projects that are still in development and may begin in the coming fiscal year, but not yet confirmed.
Partner Support	199,300	210,470	11,170	6	Partner support for greater capacity needs among existing partners. Additional funds for partners centered on BIPOC communities and organizations in the education program.
Total	707,223	729,720	22,497	3	

The most significant component of conservation services spending is partner support. As the table below shows, our partner funding has remained fairly stable, with some recent additions of partners centered on community and garden education focused on Black, Indigenous, and people of color (BIPOC) communities. 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 more information in [Section 2](#).

Partners	FY 23	FY 24	Increase / (Decrease)	%
Backyard Habitat Certification Program	30,500	32,470	1,970	6
Tryon Creek Watershed Council	29,000	31,000	2,000	7
Forest Park Conservancy (includes Canopy Weed Program)	30,000	30,000	-	-
Stormwater Stars Program	33,000	29,000	(4,000)	(12)
Friends of Tryon Creek	9,800	15,000	5,200	53
Black Food Sovereignty Coalition	-	15,000	15,000	new
Scappoose Bay Watershed Council	10,000	10,000	-	-
4-County Cooperative Weed Management Area	12,500	10,000	(2,500)	(20)
ELSO Inc	-	10,000	10,000	new
Sauvie Island Center	10,000	9,000	(1,000)	(10)
OSU Extension Solvepestproblems.org	-	7,500	7,500	returning
Growing Gardens	-	7,000	7,000	new
iMap Invasives Oregon	9,500	4,500	(5,000)	(53)
Ecology in Classrooms and Outdoors	10,000	-	(10,000)	(100)
Unspecified Community and Garden Education Partner(s)	15,000	-	(15,000)	(100)
Total Partner Support	\$199,300	\$210,470	\$11,170	6

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 more expensive office equipment (computer servers and other technology-related upgrades) and three vehicles, all of which are fully depreciated as of 6/30/2023. Additionally, we have non-depreciable capital assets of \$72,437, representing permanent easements. The capital outlay budget for FY24 is \$60,125 and includes funds for a new fleet vehicle to replace an older vehicle in our fleet, an upgraded computer server, and potential Sturgeon Lake restoration project capital needs; no significant changes from the prior year in operating, maintenance, or insurance costs are expected to arise from FY24 capital purchases.

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. If the need should arise to borrow funds, the District is legally authorized by Oregon Revised Statute chapter 287A to issue bonds and take on other forms of debt.

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 FY24 ends and before substantial tax revenues are expected. We are budgeting \$958,500, which assumes spending of \$213,000 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 2024 period. This category also includes the Stewardship Account, expected to be \$83,730 at June 30, 2024, representing the 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 \$150,000 at June 30, 2024. The total of all these items is budgeted to be \$1,192,230.

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. Once the project was completed, the fund was closed out, and the portion of the Sturgeon Lake Fund that contained specifically assigned amounts in an account called the Sturgeon Lake Stewardship Account was transferred to and maintained within the General Fund. 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.

Ongoing expenses related to maintaining the restoration site are budgeted for in FY24, as they have been since FY22, within the General Fund. These expenses include \$17,500 of continuing real estate contract costs associated with remaining easement and mapping issues associated with the Sturgeon Lake project. Completed in FY23 was the long-term agreement with the Oregon Department of State Lands that allows 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 \$20,000 for restoration and maintenance of the riparian conditions within the project are included in our FY24 soil and farms conservation budget.

[Form LB-10](#) shows the resources and requirements within the Sturgeon Lake Special Fund. Although there is no FY24 budget for the Sturgeon Lake Special Fund, the District is required to submit the historical information (FY21, FY22, and FY23) presented on Form LB-10 to the Oregon Department of Revenue.

Summary

The FY24 budget reaffirms our commitment to working lands conservation, 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. Our sound fiscal management will ensure we have a strong and sustainable financial foundation to support those services.

Sincerely,

Lynn Barlow

Lynn Barlow
District Manager and Budget Officer
West Multnomah Soil & Water Conservation District

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 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, and 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 the priorities and issues (see [Budget Message](#)) impacting our work next fiscal year. The budget funds the implementation of individual staff annual work plans, collectively forming the District's annual work plan, a comprehensive list of the tactics, projects, and other actions that are necessary to achieve specific strategic goals. The District's performance of and

progress on the annual work plan is evaluated against metrics that define thresholds for success. Our metric trends are summarized in the table below, with the trend graph shown in the applicable section where our operations are discussed. Our Performance Measures along with our current year's status follows.



Metric Trends

Metrics	FISCAL YEAR TOTAL							
	2015- 2016 Actual	2016- 2017 Actual	2017- 2018 Actual	2018- 2019 Actual	2019- 2020 Actual	2020- 2021 Actual	2021- 2022 Actual	2022- 2023 Goals
Conservation Plans Completed	34	39	32	27	12	12	18	26
Acres Treated for Invasive Plants	237	129	46	47	88	79	110	82
Acres of Native Habitat Enhanced	281	251	257	236	146	183	265	273
Acres of Cropland Improved through Soil Health Practices	-	38	25	47	47	34	240	247
Native Plants Installed	150,004	55,623	30,985	69,926	43,123	18,964	25,000	25,750
Linear Feet of Streams/Banks Enhanced	28,261	46,090	36,254	30,826	31,311	25,882	30,000	30,900
People Served at Outreach Events	3,585	1,237	2,550	3,370	1,682	660	3,300	3,399
Public Engagement Meetings Held (Board Meetings, DEI Meetings, Annual Meeting)	15	17	17	17	18	19	19	19
Partner Support and Spending to Leverage Conservation Efforts	\$100,300	\$103,230	\$107,725	\$135,145	\$141,025	\$151,733	\$167,491	\$199,300



Performance Measures

SUCCESS CRITERIA	YEAR 1 PERFORMANCE MEASURES	PROJECT SPECIFICS AND RESULTS	STATUS
Strategic Direction 1: Embed equity and inclusion in all that we are and all that we do.			
Internal staff and board diversification and capacity development	Plan developed for a diverse advisory committee; Capacity developed with trainings and facilitated discussions	The Diversity, Equity and Inclusion Committee will participate on the planning team and review the plan with an equity lens to identify any potential unintended impacts. This work is currently on hold due to a period of reduced staff capacity.	 On Hold
Service benefits are increased for historically underserved communities	District-wide assessments of program benefits and access issues	We completed an equity lens review of our partner funding and soil health services to determine accessibility issues, and reached out to foster new relationships with partner organizations working with communities we have not yet served.	 In Progress
Favor the award of contracts for hired services and other purchases from Minority Business Enterprises (MBE) and Women Business Enterprises (WBE)	Evaluate the % of contracts and purchases from MBE and WBE with respect to number and value awarded	We developed a system to track the percent of contracts awarded to Minority & Women Business Enterprises.	 Successful
Strategic Direction 2: Ensure we are welcoming, adaptable, supportive, viable, effective, and sustainable in our practices.			
Staff work-life balance	Staff surveys show they feel healthy about work-life balance; Create and evaluate realistic annual work plan; Ensure regular communication-feedback processes	Our focus on work-life balance, including incorporating employee hybrid schedules when planning for our office move, helped staff to feel greater organizational commitment and job satisfaction.	
Safety	All incidents are reported in a timely manner with corrective and preventative action taken	A committed Safety Committee and the engagement of all staff in monthly safety reviews ensured safety was prioritized and staff felt safe at work.	
Efficiency and effectiveness	Maintain detailed job descriptions; Identify and implement workflow auditing; Complete annual performance evaluations	Succession planning that began and continued through FY22 allowed us to operate effectively and efficiently as we managed the loss of a staff member and as we planned for FY23.	
Staff and board feel welcomed	Exit interviews and new staff interviews/surveys report out a welcoming environment	Regular check-ins with all staff, as well as exit interviews with departing staff, help to ensure that we continuously improve our welcoming environment. Exit interviews reflected that all staff members felt welcomed by the District.	
Strategic Direction 3: Ensure we are financially sustainable.			
Remain fully compliant with all laws and regulations pertaining to public entities.	Independent audit of financial statements resulting in clean audit opinion and finding that District is in compliance with relevant laws and regulations	Our annual audit showed the public and funders that we operate in accordance with relevant laws and regulations. It also transparently and accurately reported our financial health and use of funds.	
Use best practices for budgeting and forecasting, working to enhance revenues, contain costs, and allocate resources strategically.	Annually receive the Government Finance Officers Association's Distinguished Budget Presentation award	Our achievement of the Government Finance Officers Association's Distinguished Budget Presentation award recognized our goal-driven approach to budgeting that annually incorporates best practices in planning, development, adoption, and execution of our budget, ensuring public trust.	


Strategic Direction 4: Share conservation information so people have the knowledge and confidence to take action.





Understandable and culturally accessible	Work with Community Engagement Liaisons (CELs) to develop communications plan	<p>We contracted with two community engagement organizations to connect us to new communities, as outlined in a new communications plan, still in development in Year 1.</p> <p>We introduced ourselves to Arabic, Chinese, Russian, Somali, Spanish, Swahili, and Vietnamese-speaking communities. The second phase of this project will further build out the communications plan to engage these communities in our services.</p>	
Science-based credible information that includes other, non-dominant culture ways of knowing	10 conservation plans completed; Technical staff participate in at least one training or opportunity that involves learning about Traditional Ecological Knowledge (TEK)	<p>Two staff members completed Confluence's Field School and brought back learnings and materials focused on understanding Traditional Ecological Knowledge, indigenous history, and increased cultural literacy.</p> <p>Other staff members attended follow-up trainings on Traditional Ecological Knowledge and related topics including land acknowledgements.</p> <p>In addition to plans completed for farmland and forest properties (see Strategic Direction 7), we completed 9 conservation plans in urban neighborhoods.</p>	






Strategic Direction 5: Protect and improve water quality and soil health.

Cropland improved	30 acres per year	The number of acres planted each year across our participating farms on Sauvie Island changes on a cyclic basis. A total of 10 acres was planted with cover crops in Year 1. Our goal is an average of 30 acres per year across the 5-year span of the Long Range Business Plan.	
Stream length enhanced	Minimum 22,910 feet by Year 5	We controlled invasive weeds and enhanced stream banks along 2400 feet of the Gilbert River on Sauvie Island. In total, we enhanced 21,224 feet of stream banks as part of maintaining Healthy Streams Program sites and the Gilbert River site.	

Strategic Direction 6: Protect, enhance, and restore biodiversity, native landscapes, habitats, and ecological function.

Native habitats conserved, enhanced and/or restored	9 acres of priority habitat restored or enhanced	<p>We partnered with Columbia River Estuary Study Taskforce on a project to lower the ground surface elevation of the lower McCarthy Creek floodplain and improve adjacent wetland areas. We installed 10,000 native plants after installation of 2 new bridges to replace old culverts and improve floodplain connectivity and habitat.</p> <p>In total, we enhanced or maintained 58 acres of habitat that are part of new or ongoing riparian and special habitat projects.</p> <p>At the McCarthy Creek headwaters, we increased forest complexity with thinning, planting, and weed removal. At Dairy Creek on Sauvie Island, as part of the greater Sturgeon Lake Restoration Project, we monitored and maintained 10 acres of riparian habitat.</p>	
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Preventing and/or eliminating new invasive species threats	Annually survey at least 300 properties and respond to any detected priority Early Detection, Rapid Response (EDRR) species found quickly and collaboratively	We surveyed and controlled priority noxious weeds at 316 properties as part of our Early Detection Rapid Response approach to invasive species management. In total, we enhanced or maintained 63 acres of habitat that are part of new or ongoing riparian habitat projects.	
Strategic Direction 7: Enhance the long-term health and productivity of farms, forests, woodlands, and gardens.			
Working forestlands and farms covered by conservation plans	Annually complete 6 conservation plans	We developed a total of 7 conservation/forest stewardship plans covering 100 acres. These include 1 conservation plan and 2 forest stewardship plans for 82 acres of forest, and 4 conservation plans for 18 acres of farmland. One forest stewardship plan includes alder thinning, ash forest enhancements, farm prescriptions, and oak or pollinator enhancements.	
School and community gardens receiving technical or financial assistance	Annually support 6 school and/or community gardens	We offered funding for 6 garden projects, of which 3 schools and 1 community organization were able to take on projects in Year 1. A fifth project was deferred to Year 2. One school completed a greenhouse for year-round garden learning opportunities. One school installed a native plant garden which includes native camas. The school brought in an Indigenous speaker who shared about the cultural significance of camas that the school planted. The other school installed a bird feeder to engage students in bird identification, and also planted a first foods garden with students learning Grande Ronde Tribe's social studies curriculum. The community garden funding supported the creation of a garden for a food-insecure community at River District Navigation Center, a temporary, low-barrier shelter for 100 adults that offers safety off the street and connections to housing and services for people experiencing homelessness. The shelter helps temporary residents regain stability, connect to essential support services, and access stable and permanent housing options.	 Needs improvement
Strategic Direction 8: Promote resilient environments and communities in the face of climate change.			
Wildfire risk reduction	Find niche	We completed conservation plans and contractor scopes of work to create defensible space around private residences in and around Forest Park. This work is being funded by monies secured by Forest Park Conservancy from NW Natural and is complemented by similar work happening in the park with U.S. Federal Emergency Management Agency (FEMA) funds secured by Portland Parks & Recreation. Local partners completed a related pilot weed removal project we helped plan, solidifying our niche with local partners; we offer technical resources to help plan and implement plant management activities that complement defensible space goals of residents and local fire districts. Residents in these FireWise communities are now more familiar with the efforts of Portland Fire & Rescue and Tualatin Fire to reduce wildfire risk and are helping outreach to their neighbors.	

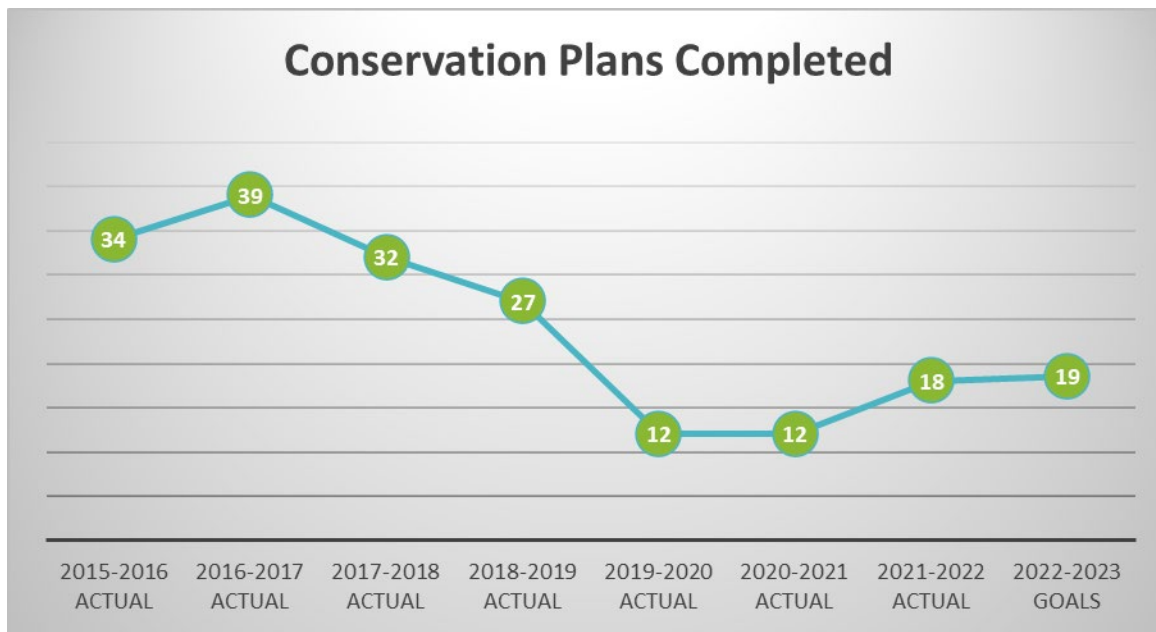
Reduce heat island impacts for those most vulnerable	Find niche	<p>We collected information and reviewed maps to inform our work moving forward. We verified our Urban Heat Island focal areas within central downtown & industrial areas of Portland.</p> <p>We joined the first Government Partners meeting of the "Connecting Canopies" project, a collaborative effort dedicated to reducing urban heat island impacts with more equitable distribution of the urban canopy cover. Solutions will be crafted by historically marginalized community members and supported by a wide network of relevant regional stakeholders.</p>	
Strategic Direction 9: Enhance, support, and create opportunities for all people, especially those historically and presently displaced from and deprived of land, to foster positive relationships with the land.			
People have ways to connect with the land	Find niche to provide school and community garden support	<p>With the help of consultants, community members, land-based education leaders, K-12 school educators, non-profit leaders and staff, and government staff, we completed a discovery project to identify the best role we can play in local, land-based education. This led to partnership development, funding, and support of organizations and collaborative groups providing BIPOC- and culturally-specific programming.</p> <p>With District funding, Friends of Tryon Creek delivered a successful Tryon Creek Ecology Adventures pilot program that provided culturally-responsive environmental education to youth of color in partnership with a host of other BIPOC-led and -serving organizations.</p> <p>Our community garden program provided access to garden space for community members looking to connect with the land. (See the River District Navigation Center Garden project in Strategic Direction 7.)</p>	
People have access to land	Identify strategies to facilitate land access for cultural benefits	<p>Two staff members completed Confluence's Field School which helped staff engage with local Indigenous community members to learn more about cultural resources in our area and how we can provide for these resources through our operations.</p> <p>Additionally, with District funding, the Sauvie Island Center designed and planted its First Foods Forest in partnership with an equity committee.</p>	
Strategic Direction 10: Ensure the long-term success of our conservation actions.			
Monitor restoration sites and respond to findings	40 sites annually	This was a challenging year for monitoring with staff transitions that left our monitoring coordinator position largely unfilled. Even with this short-staffing, we managed to continue monitoring the highest-priority sites containing new plantings. In total, we monitored 11 sites. Monitoring results were communicated to program managers to inform future maintenance and planting needs.	
Maintain and secure long-term agreements	2 total agreements held and maintained (Sturgeon Lake and McCarthy Creek)	We wrote a forest stewardship plan and conservation easement for a 60-acre parcel of land in the heart of the McCarthy Creek watershed. The easement was donated to Forest Park Conservancy to protect the property in perpetuity. The stewardship plan is legally referenced in how the easement conditions will be met. In total, we held and maintained three agreements including one at Sturgeon Lake and one at McCarthy Creek.	

Our Operations

Each of the following programs or areas of emphasis helps us achieve our mission. For budgeting purposes, each program's costs include only materials and contracted services that relate directly to that program; there is no allocation of costs to the programs. All staff costs, whether conservationists or administrative support, are included in the personnel line item of our budget.

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 by supporting the management of their lands for agriculture, forestry, and other natural resource benefits. 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.



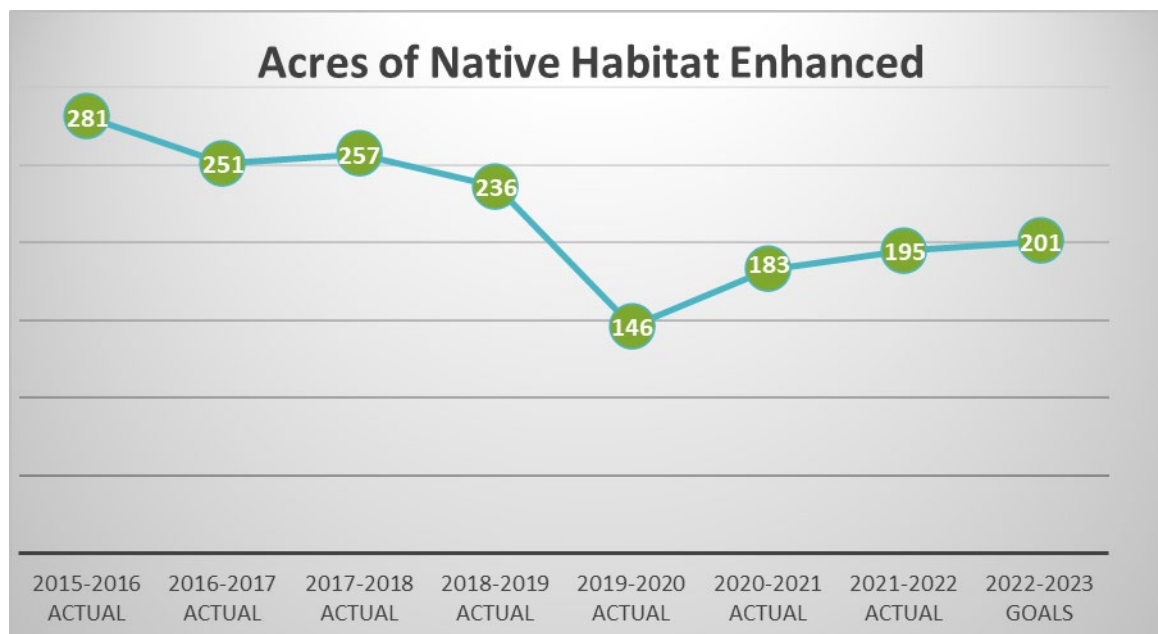
Farms

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 located within our service area (see first page past the cover of our [LRBP](#)). The overall goal is to help landowners understand their social, economic, and ecologic opportunities and responsibilities in owning forestland and encourage them to actively manage their forests to these ends to keep forests healthy and working. Specific programs focus on young stand development by removing unhealthy overcrowded trees 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 Ecosystem priority landscape (see page 36 of the [LRBP](#)) – 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

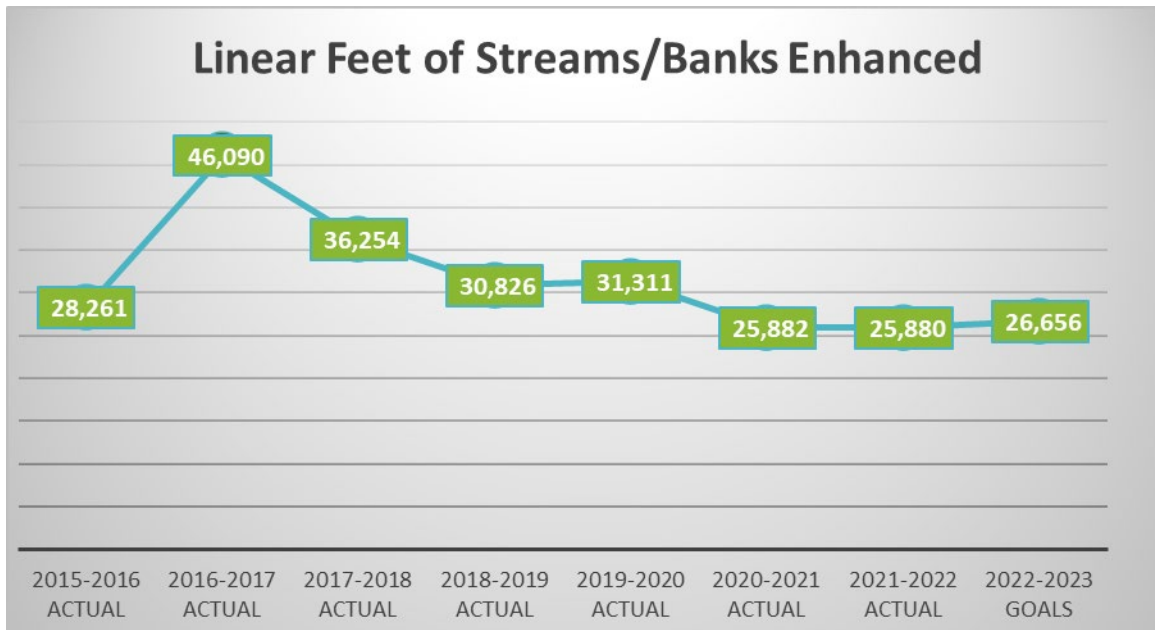
wetlands and ponds. The assistance provides resources to conduct site preparation, secure planting materials, and provide maintenance to control competing vegetation until planted forbs, shrubs, and trees have become established. Oak habitat restoration includes both removing competing vegetation, such as overtopping Douglas-fir trees and competing 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 drainage 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. The SBWC inventories specific canal reaches with respect to their condition in terms of bank stability, riparian habitat, and water quality in support of SIDIC's update of their canal operations and maintenance plan. This technical assistance will continue to be provided by the District through identification of best practices for canal maintenance, continued aquatic weed surveys, and the restoration of native riparian habitat.

Canopy Weeds

In cooperation with the Forest Park Conservancy and Portland Parks & Recreation, this program offers urban and rural residents within the Greater Forest Park Ecosystem treatment of invasive canopy weeds such as ivy and clematis on trees. 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 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 improves 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 examples to groups of neighbors, neighborhood associations, community organizations, and businesses of implemented urban conservation practices, including the use of interpretive signage and/or art. Examples include demonstration of stormwater projects, pollinator hedgerows, and meadow-scape areas. 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

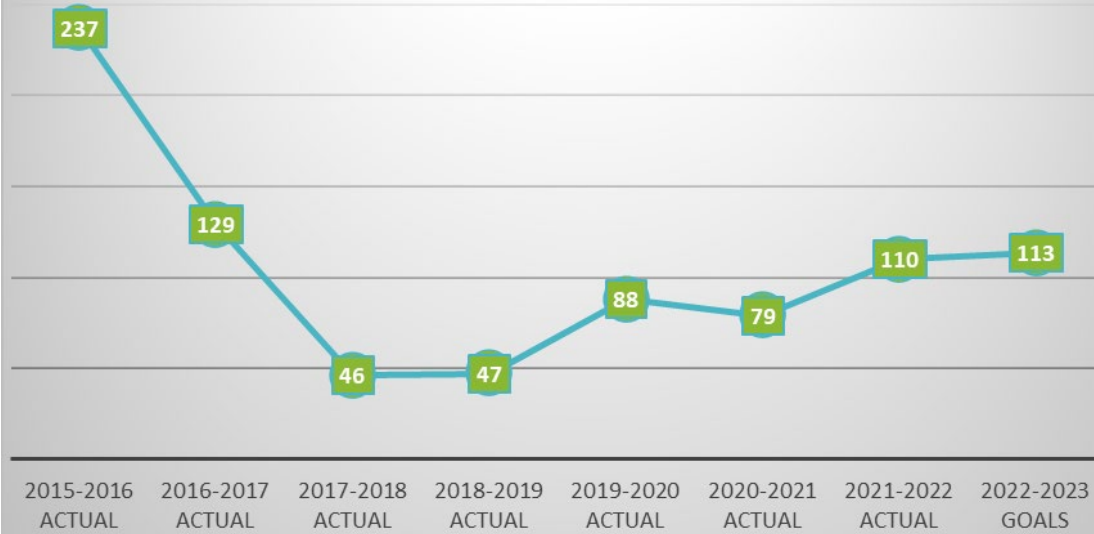
The District works with people including residential homeowners, renters, homeowner associations, commercial land managers, and educational institutions to develop and implement conservation plans within priority watersheds (see page 36 of the [LRBP](#)). These conservation plans are focused on invasive 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 improved, unique critical habitats protected or enhanced, adjacency to natural areas and other restored properties, number of residents involved, 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.

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 District seeks to expand this program to include the survey and control of invasive aquatic weeds such as *Ludwigia peploides*, *L. hexapetala*, *Phragmites australis* var. *australis* and *Lythrum salicaria* through an Oregon State Weed Board Priority Noxious Weed Grant.

For both terrestrial and aquatic weeds, 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 control measures).

Acres Treated for Invasive Plants



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 the District is shifting toward due to limited capacity and funding to implement full-scale restoration plans – is to provide landowners that have an EDRR treatment site with access to restoration kits such as native plants and native seed mixes with directions on how to use them. Landowners are expected to perform any additional site preparation and are responsible for sowing the seed and/or installing the native plants and maintaining the plants until they become established.

Native Plants Installed



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 also provides education program funding or in-kind support to partner organizations such as the Sauvie Island Center, Ecology in Classrooms and Outdoors, and Friends of Tryon Creek. As a result of the Education Niche Finding project, the District will be responding to diverse community and education leaders' requests to better facilitate land access and related educational activities that best serve historically underserved community members through an increase in funding support of community gardens and BIPOC-led and/or serving partnership organizations.

Sturgeon Lake Restoration Project

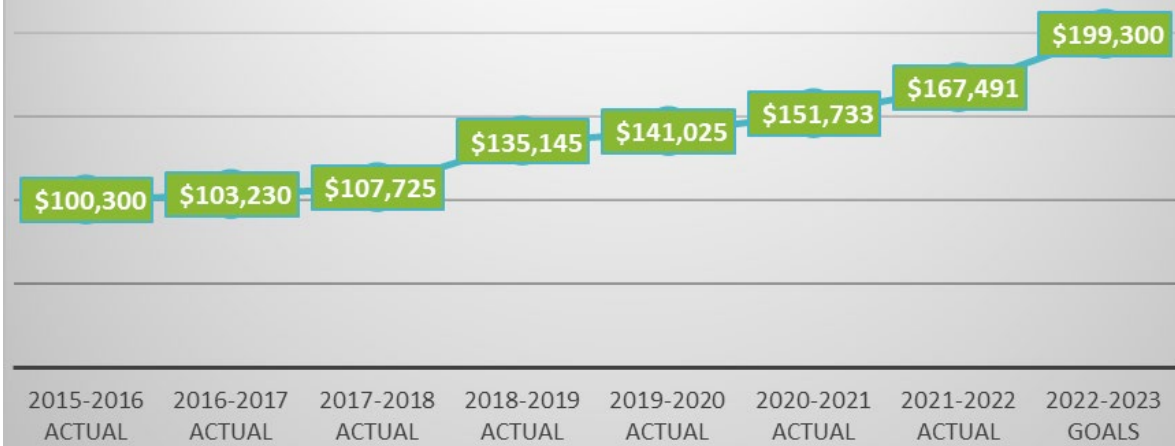
Situated between the Columbia River and Multnomah Channel the 3,200 acres of Sturgeon Lake forms the core of the Sauvie Island Wildlife Area managed by the Oregon Department of Fish and Wildlife (ODFW). Sturgeon Lake is important habitat for salmon, sturgeon, and Pacific lamprey, and is an integral part 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. Ongoing restoration of native riparian plant communities along Dairy Creek continues. Completed in FY23 was the long-term agreement with the Oregon Department of State Lands (DSL) for permanent access by 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 are responsible for the management of the data collected from the PIT tag array.

Conservation Partner Support

The District maintains and funds several strategic partnerships to maximize our resources and minimize duplication with other organizations. Some of our longer-term partnerships are described below.

Partner Support and Spending to Leverage Conservation Efforts



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 two partner organizations that jointly manage and deliver the Columbia Land Trust and Portland Audubon – receive partner funding from the District to deliver the program to residents within our service area.

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 Park Ecosystem). The Forest Park Conservancy has been a leader in developing a green workforce intern program centered on providing access to Black, Indigenous, and other people of color to natural resource jobs and career opportunities and the District hosts work conducted by Forest Park Conservancy green workforce intern program at project sites.

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 (see page 3 of the [LRBP](#)) 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 embedding justice, equity, diversity, and inclusion (JEDI) into all programs.

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. Through the Westside Watershed Resource Center, the District seeks to be a contributing financial sponsor of the annual Eena (Beaver) Festival.

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.

The 4-County Cooperative Weed Management Area and the iMap Invasives project are our partner programs that receive funding support from the District because these applications support our EDRR invasive species operations.

Long-Term Success

Strategic direction #10 of the Long-Range Business Plan – Long-Term Success – calls for the long-term continuous success of our conservation actions. Traditionally our long-term success actions centered on providing project hosts with the tools to maintain the District’s conservation investments over time and at times providing additional technical and financial assistance to keep restoration projects from unwinding. Monitoring the effectiveness of our conservation projects is central to District operations in all program areas because the information collected allows us to determine that projects are providing their intended conservation benefit in terms of clean water, diverse soils, productive working lands and gardens as well as diverse habitats. If the monitoring shows us the projects are not performing as expected, then we can respond to these findings with an adaptive management approach by re-evaluating the design and implementation of our conservation projects.

Support for Conservation Programs and Fiscal Oversight

Outreach & Communications

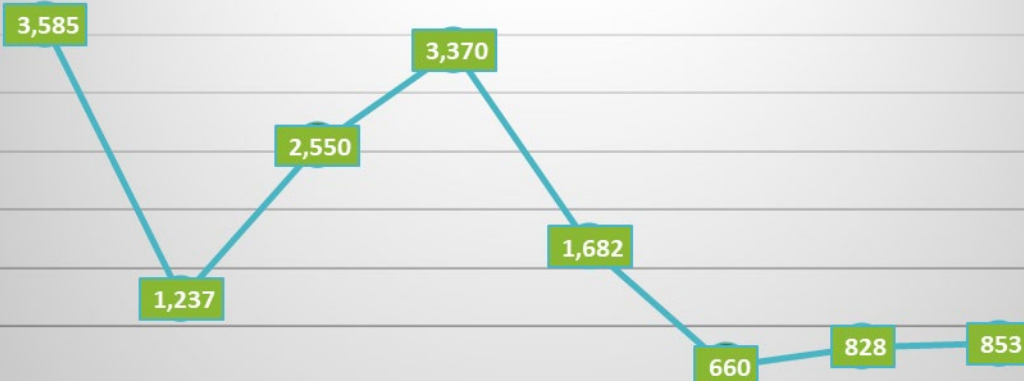
The District maintains consistent conservation messaging and operates in a strategic manner to reach constituents who benefit from District conservation information sharing and practices. We engage partner and neighborhood organizations, and residents of the District in a collaborative manner to build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

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



2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	GOALS

People Served at Outreach Events



2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	GOALS

Administrative Operations

To increase staff efficiency and 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 transitioned the District during the coronavirus pandemic to a successful remote office working environment, and in 2022 returned to a new smaller office space that both reduced our previously escalating office expense and supported the desire of staff for hybrid work. Our current policy of sharing workstations is expected to continue indefinitely. 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 Budget & Fiscal Manager, 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 budget variances and changes in financial position. Financially, the District has done an excellent 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, 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 ODA, NRCS, the Oregon Watershed Enhancement Board, Metro Parks and Nature and the City of Portland. Landowners, tenants, and agricultural/forestry 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 conservation-related inquiries. 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. By making these investments with landowners, tenants, and agricultural/forestry producers, so they can achieve their goals, we produce public conservation benefit in terms of clean water, healthy soil, productive working lands, and gardens and diverse native habitats.

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, Columbia County and Washington County as well as our neighboring soil and water conservation districts: Clark (Clark County, 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 landowners and producers within the District's service area.

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.

SECTION 3: BUDGET PROCESS

Budget Preparation

The annual budget is in compliance with 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. 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 was closed in June 2021, and ongoing maintenance and monitoring of the Sturgeon Lake Restoration Project and the amounts assigned to the Stewardship Account are 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 three 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 elected 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 innovative ideas and perspectives to be part of the Committee's deliberations.

Name	Position	Status
Rachel Dvorsky	Elector	Term expires 12/31/24
Genevieve Fu	Elector	Term expires 12/31/23
April Gutierrez	Elector	Term expires 12/31/23
Jan Hamer	Elector	Term expires 12/31/25
Xuan Sibell	Elector	Term expires 12/31/24
Rica Wiebe	Elector	Term expires 12/31/23 (completing Laura Foster's term)
Edward Woods	Elector	Term expires 12/31/25
Jane Hartline	Board, Zone 2	Elected Board member through 12/31/2024
Brian Lightcap	Board, Zone 4	Elected Board member through 12/31/2026
Shawn Looney	Board Secretary, At-Large	Elected Board member through 12/31/2026
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 12/31/2026
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 any 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 as detailed in the budget document and summarized in the appropriations resolution. The resolution makes appropriations in total for District operations. The total appropriated amounts include personnel, material and services, and capital outlay. It is illegal to overspend an appropriation in total. Budget law allows transfers of budgeted funds between line-item categories (personnel, material and services, and capital) as long as the appropriated funds in total are not exceeded; however, District policy requires Board of Directors' approval. A resolution is used for these actions, regardless of the amount of the transaction. As the table below shows, there are many ways to amend the total appropriated 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. Certain changes require, in addition to the Board of Directors passing a resolution, a supplemental budget, for which public notice must be given; and certain changes require that a public hearing be held before the Board can make the change. Just as the budget process requires opportunity for public participation, the postadoption budget change process includes public participation. For details, see Oregon revised statutes [\(ORS\) 294](#).

Post Adoption Budget Changes					
Connecting Increased Financial Impact to Public Participation					
	Appropriation Resolution	Transfer Resolution	Supplemental Budget	Supplemental Budget with Hearing	
Hearing				Required	Increased Public Participation ^
Notice			Required	Required	
Resolution	Required	Required	Required	Required	
	Increased Financial Impact >				

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).	1/13/2023
Appoint Budget Officer by resolution at Board Meeting	Required by ORS 294.331. District Manager to serve as Budget Officer.	2/21/2023
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.	3/21/2023
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.	3/22/2023
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.	3/29/2023
Prepare Proposed Budget and Budget Message	Prepared by Budget Officer. Post on Website and send link to Budget Committee Members.	4/17/2023
Budget Committee Meeting 1	Public Comments taken at this time.	4/18/2023
Budget Committee Meeting 2	Second meeting, if necessary, to approve budget.	4/25/2023
File Approved Budget with TSCC	At least 30 days before Budget Hearing and no later than May 15th; TSCC reviews and prepares Certification Letter.	5/15/2023
Publish Notice of Budget Hearing	To be published in widely distributed newspaper 5 to 30 days before hearing.	5/25/2023
Budget Hearing	For acceptance of Public Comment on the Budget.	6/20/2023
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, to consider any public testimony given at the Hearing and make appropriate adjustments.	6/20/2023
File Adopted Budget with TSCC	Due within 15 days of adoption. Include response, if applicable, to Certification Letter.	7/5/2023
Submit resolutions and tax certification documents to County Assessor's Office	Copies must be sent to Multnomah, Columbia, and Washington Counties by July 15.	7/15/2023
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.	9/30/2023

SECTION 4: FINANCIAL SUMMARIES

Five-Year Financial Results

The following table summarizes our General Fund revenues, expenditures, and changes in fund balances, showing five years of actual results, the current year's adopted budget, and the proposed budget for our coming fiscal year. It can be compared to our [five-year financial forecast](#), which follows.

For the Year Ended:	FY18		FY19		FY20		FY21		FY22		FY23		FY24	
	Actual	% Change	Actual	% Change	Actual	% Change	Actual	% Change	Actual	Change	Adopted Budget	% Change	Proposed Budget	% Change
REVENUES:														
Property tax income	1,532,969	5%	1,615,254	5%	1,663,586	3%	1,717,093	3%	1,919,574	12%	1,947,093	1%	2,050,744	5%
Grant income	211,332	6%	208,040	-2%	222,564	7%	206,942	-7%	195,434	-6%	404,557	107%	398,407	-2%
Misc. & Charges for services	16,546	6%	17,288	4%	16,748	-3%	14,826	-11%	37,221	151%	23,215	-38%	16,015	-31%
Interest	18,171	62%	29,802	64%	26,024	-13%	9,208	-65%	8,551	-7%	5,500	-36%	37,500	582%
Total revenues	1,779,018	6%	1,870,384	5%	1,928,922	3%	1,948,069	1%	2,160,780	11%	2,380,365	10%	2,502,665	5%
EXPENDITURES:														
Personnel services	1,067,209	12%	1,127,636	6%	1,269,916	13%	1,278,300	1%	1,315,922	3%	1,634,504	24%	1,740,987	7%
Materials and services	641,885	-8%	587,720	-8%	579,476	-1%	495,051	-15%	642,421	30%	1,102,951	72%	1,056,323	-4%
Capital outlay	7,200	-68%	-	-100%	-	-	-	-	-	-	40,000	-	60,125	-
Total before transfers, reserves and contingencies	1,716,294	3%	1,715,356	0%	1,849,392	8%	1,773,351	-4%	1,958,343	10%	2,777,455	42%	2,857,435	3%
Transfer to/(from) Sturgeon Lake Fund			21,729		170,500	685%	(48,586)	-128%	-		-		-	
Reserve for Future Expenditures											25,000		25,000	0%
Contingency	-		-								50,000		50,000	0%
Total use of funds	1,716,294	3%	1,737,085	1%	2,019,892	16%	1,724,765	-15%	1,958,343	14%	2,852,455	46%	2,932,435	3%
Change in fund balances	62,724		133,299		(90,970)		223,304		202,437		(472,090)		(429,769)	
Fund balance, beginning of year	955,296		1,018,020		1,151,319		1,060,349		1,283,653		1,556,000		1,622,000	
Fund balance, end of year	1,018,020	7%	1,151,319	13%	1,060,349	-8%	1,283,653	21%	1,486,090	16%	1,083,910	-27%	1,192,231	10%
Months of Operating Expenditures	7.1		8.1		6.9		8.7		9.1		4.7		5.0	

Five-Year Financial Forecast

The District prepares financial forecasts reflecting our long-range business plan on an ongoing basis, considering operational and economic variables. Our annual expenditures 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. As always, our forecast is very conservative. It assumes continued growth in property tax revenue, 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 salaries are capped, and approximately half of our experienced staff are currently at the top step level for their position. The category of materials and services, which had been increasing, is now stable with a move to a less expensive and smaller office space; this is a change that came from staff's desire to continue with a hybrid schedule, working from home at least half time, even post-covid pandemic. Our focus will be ensuring maintenance of ongoing conservation work and pursuing grants that support our current work and the Long-Range Business Plan. Sturgeon Lake restoration maintenance work, which continues to be budgeted for within the General Fund, may need to become self-supporting beginning in FY28 through fund-raising to replenish its Stewardship Account.

For the Year Ended:	FY24		FY25		FY26		FY27		FY28		FY29	
	Proposed Budget	% Change	Forecast	% Change	Forecast	% Change	Forecast	% Change	Forecast	% Change	Forecast	% Change
REVENUES:												
Property tax income	2,050,744	5%	2,112,266	3%	2,175,634	3%	2,240,903	3%	2,308,130	3%	2,377,374	3%
Grant income	398,407	-2%	410,359	3%	422,669	3%	435,350	3%	448,410	3%	461,862	3%
Fundraising for Sturgeon Lake			-		-		-		20,000	1%	20,200	1%
Misc. & Charges for services	16,015	-31%	16,175	1%	16,337	1%	16,500	1%	16,665	1%	16,832	1%
Interest	37,500	582%	37,875	1%	38,254	1%	38,636	1%	39,023	1%	39,413	1%
Total revenues	2,502,665	5%	2,576,675	3%	2,652,894	3%	2,731,389	3%	2,832,228	4%	2,915,681	3%
EXPENDITURES:												
Personnel services	1,740,987	7%	1,653,938	-5%	1,670,477	1%	1,687,182	1%	1,704,054	1%	1,721,094	1%
Materials and services	1,056,323	-4%	1,056,323	0%	1,056,323	0%	1,056,323	0%	1,056,323	0%	1,056,323	0%
Capital outlay	60,125	-	30,000	-50%	30,000	0%	30,000	0%	30,000	0%	30,000	0%
Total before transfers, reserves and contingencies	2,857,435	3%	2,740,261	-4%	2,756,800	1%	2,773,505	1%	2,790,377	1%	2,807,417	1%
Transfer to/(from) Sturgeon Lake Fund	-		-		-		-		-		-	
Reserve for Future Expenditures	25,000	0%	25,000	0%	25,000	0%	25,000	0%	25,000	0%	25,000	0%
Contingency	50,000	0%	50,000	0%	50,000	0%	50,000	0%	50,000	0%	50,000	0%
Total use of funds	2,932,435	3%	2,815,261	-4%	2,831,800	1%	2,848,505	1%	2,865,377	1%	2,882,417	1%
Change in fund balances	(429,770)		(238,586)		(178,906)		(117,116)		(33,149)		33,264	
Fund balance, beginning of year	1,622,000		1,622,000		1,383,414		1,204,508		1,087,392		1,054,243	
Fund balance, end of year	1,192,230	10%	1,383,414	16%	1,204,508	-13%	1,087,392	-10%	1,054,243	-3%	1,087,507	3%
Months of Operating Expenditures	5.0		6.1		5.2		4.7		4.5		4.6	

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 two years of audited financial results, the current year's Adopted Budget, and the coming fiscal year's proposed 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 for 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. Since FY22, the District has had 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 in compliance with local budget law are: the 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 is 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](#). These forms can be found below.

Notice of Budget Hearing

FORM LB-1		NOTICE OF BUDGET HEARING	
<p>A public meeting of the West Multnomah Soil & Water Conservation District will be held virtually via Zoom on June 20, 2023, at 6:00 PM. Attend by emailing info@wmswcd.org with subject line "Request for Zoom access code" or calling 503-238-4775 ext. 100 and leaving a voicemail message no later than 5:00 PM on 6/20/23. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023, as approved by the West Multnomah SWCD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected online at www.wmswcd.org or by emailing info@wmswcd.org to request a copy. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.</p>			
Contact: L. Barlow		Phone: 503-238-4775	Email: info@wmswcd.org
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2021-22	This Year 2022-23	Next Year 2023-24
Beginning Fund Balance/Net Working Capital	1,283,653	1,556,000	1,622,000
Federal, State and All Other Grants, Gifts, Allocations and Donations	195,434	404,557	398,407
Interfund Transfers	0	0	0
All Other Resources Except Current Year Property Taxes	45,772	63,808	75,259
Current Year Property Taxes Estimated to be Received	1,919,574	1,912,000	2,029,000
Total Resources	3,444,433	3,936,365	4,124,665
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,315,922	1,634,504	1,740,987
Materials and Services	642,421	1,102,951	1,056,323
Capital Outlay	-	40,000	60,125
Interfund Transfers	-	0	0
Contingencies	-	50,000	50,000
Reserved for Future Expenditures	-	25,000	25,000
Unappropriated Ending Fund Balance	1,486,090	1,083,910	1,192,230
Total Requirements	3,444,433	3,936,365	4,124,665
FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program			
FTE for that unit or program			
Conservation District Program	1,958,343	2,777,455	2,857,435
FTE	10.8	11.3	11.6
Sturgeon Lake Restoration Program	0	0	0
FTE	0.0	0.0	0.0
Not Allocated to Organizational Unit or Program	1,486,090	1,158,910	1,267,230
FTE	0.0	0.0	0.0
Total Requirements	3,444,433	3,936,365	4,124,665
Total FTE	10.8	11.3	11.6
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING			
<p>Our resources in FY24 compared to FY23 will increase by \$188,300. Of this amount, \$117,000 is due to an increase in Property Tax Revenue; \$66,000 is due to a higher beginning fund balance, which is the result FY23 understaffing and lower than planned expenditures. Personnel Services requirements will increase by \$106,483 due primarily to a one-time cost of transitioning to a new paid-time-off policy. Materials and Services will decrease by \$46,628 due to reduced rent expense and the non-recurrence of one-time relocation costs in FY23.</p>			
PROPERTY TAX LEVIES			
	Rate	Rate	Rate
Permanent Rate Levy (rate limit 7.5 cents per \$1,000)	\$ 0.0750	\$ 0.0750	\$ 0.0750
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But	
	on July 1	Not Incurred on July 1	
Total	None	None	

General Fund Resources

FORM LB-20				RESOURCES General Fund		West Multnomah SWCD			
	Historical Data			(Fund) RESOURCE DESCRIPTION	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
				Beginning Fund Balance:					
1				1. Available cash on hand (cash basis) or				1	
2	1,060,349	1,283,653	1,556,000	2. Net working capital (modified accrual basis)	1,622,000	1,622,000	1,622,000	2	
3	25,868	22,718	35,093	3. Previously levied taxes estimated to be received	21,744	21,744	21,744	3	
4	9,208	8,551	5,500	4. Interest	37,500	37,500	37,500	4	
5	48,586	-		5. Transfer In from Sturgeon Lake Fund				5	
6				6. OTHER RESOURCES				6	
7				7.				7	
8	69,080	30,000	200,000	8. Federal Funding	250,000	250,000	250,000	8	
9	132,362	135,434	184,557	9. State Funding	148,407	148,407	148,407	9	
10	5,500	30,000	20,000	10. Local/Regional Funding	-	-	-	10	
11	-	-	-	11. Other Funding	-	-	-	11	
12				12.			-	12	
13				13.			-	13	
14	14,826	37,221	23,215	14. Reimbursements & Misc	16,015	16,015	16,015	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	1,365,779	1,547,577	2,024,365	29. Total resources, except taxes to be levied	2,095,665	2,095,665	2,095,665	29	
30			1,912,000	30. Taxes estimated to be received	2,029,000	2,029,000	2,029,000	30	
31	1,691,225	1,896,856		31. Taxes collected in year levied				31	
32	3,057,004	3,444,433	3,936,365	32. TOTAL RESOURCES	4,124,665	4,124,665	4,124,665	32	

General Fund Requirements

**FORM
LB-30**

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
General Fund

West Multnomah SWCD

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				PERSONNEL SERVICES				
1	1,278,300	1,315,922	1,634,504	1 Personnel Services	1,740,987	1,740,987	1,740,987	1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	1,278,300	1,315,922	1,634,504	7 TOTAL PERSONNEL SERVICES	1,740,987	1,740,987	1,740,987	7
	10.8	10.8	11.3	Total Full-Time Equivalent (FTE)	11.6	11.6	11.6	
				MATERIALS AND SERVICES				
8	184,494	253,148	395,728	8 Operations	326,603	326,603	326,603	8
9	310,557	389,273	707,223	9 Conservation Programs & Services	729,720	729,720	729,720	9
10				10				10
11				11				11
12				12				12
13				13				13
14	495,051	642,421	1,102,951	14 TOTAL MATERIALS AND SERVICES	1,056,323	1,056,323	1,056,323	14
				CAPITAL OUTLAY				
15	-	-	40,000	15 Capital Outlay	60,125	60,125	60,125	15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	-	-	40,000	21 TOTAL CAPITAL OUTLAY	60,125	60,125	60,125	21
				Interfund Transfer and Other				
22	-	-	-	22 Transfer Out to Sturgeon Lake Special Fund	-	-	-	22
23				23			-	23
24			25,000	24 Reserved for Future Expenditures	25,000	25,000	25,000	24
25			50,000	25 General Operating Contingency	50,000	50,000	50,000	25
26	-	-	75,000	26 TOTAL TRANSFERS, RESERVES & CONTING.	75,000	75,000	75,000	26
27	1,773,351	1,958,343	2,852,455	27 TOTAL EXPENDITURES	2,932,435	2,932,435	2,932,435	27
28	1,283,653	1,486,090	1,083,910	28 UNAPPROPRIATED ENDING FUND BAL.	1,192,230	1,192,230	1,192,230	28
29	3,057,004	3,444,433	3,936,365	29 TOTAL	4,124,665	4,124,665	4,124,665	29

Sturgeon Lake Fund

FORM LB-10		SPECIAL FUND RESOURCES AND REQUIREMENTS				West Multnomah Soil & Water Conservation District		
				(Fund)				
	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
			¹ . See note below	RESOURCES				
				Beginning Fund Balance:				
1				1 Cash on hand (cash basis), or				1
2	89,696			2 Working Capital* (modified accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	725			4 Earnings from temporary investments				4
5				5 Transfer In from General Fund				5
6	2,376		-	6 Project Grants and Contributions				6
7				7				7
8				8				8
9	92,797	-	-	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	92,797	-	-	12. TOTAL RESOURCES				12
				MATERIALS AND SERVICES				
13	42,976			13 Contracted Services				13
14				14				14
15	42,976	-	-	15 TOTAL MATERIALS AND SERVICES				15
				CAPITAL OUTLAY				
16	1,235			16 Capital Outlay				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22	1,235	-	-	22 TOTAL CAPITAL OUTLAY				22
				TRANSFERRED TO OTHER FUNDS				
23	48,586		-	23 Transferred to General Fund				23
24				24				24
25				25				25
26				26				26
27	48,586	-	-	27 TOTAL TRANSFERS, RESERVES AND CONTINGENCIES				27
28	92,797	-	-	28 TOTAL EXPENDITURES				28
29	-	-		29 UNAPPROPRIATED ENDING FUND BALANCE				29
30	92,797	-	-	30 TOTAL REQUIREMENTS				30
			1. Sturgeon Lake Fund was eliminated in FY21 in accordance with ORS 294.353					

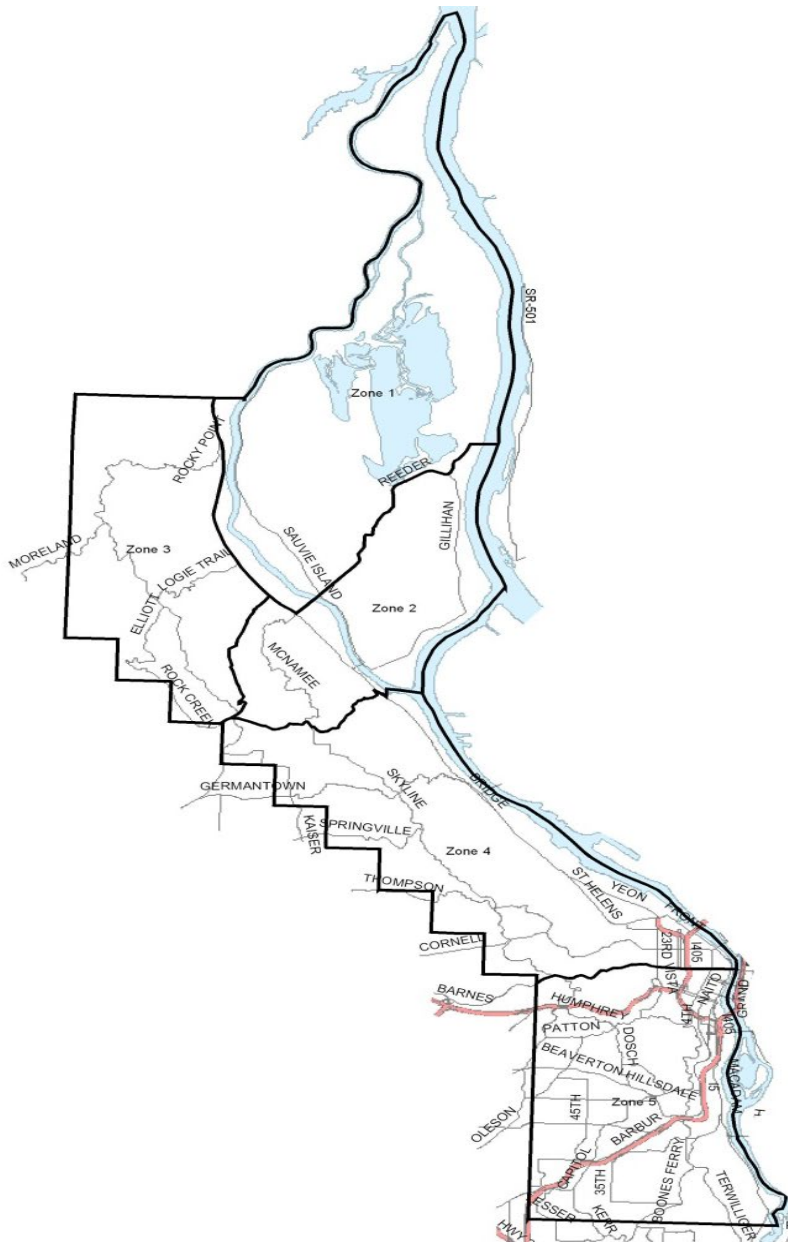
Detailed Resources and Requirements

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT DETAILED RESOURCES AND EXPENDITURES	Administration & Communications & Outreach	Education	Forestry Programs	Habitats	Soil & Farms	Invasive Weeds Programs	Urban Programs	Adopted Budget General Fund (LB-20 & 30)
Beginning Balance	1,622,000							1,622,000
Previously Levied Taxes estimated to be rec'd	21,744							21,744
Earnings from temporary investments	37,500							37,500
Total before Grants, Prop, Taxes and Misc.	1,681,244	-	-	-	-	-	-	1,681,244
Federal Funding (USDA FSA, NRCS, NACD)			40,000		10,000		200,000	250,000
State Funding (ODA, OWEB, OSWB, OISC, ODF)	26,372	-	-	22,500	61,535	38,000		148,407
Local/Regional Funding (CREST, OWF)					-			-
Other Funding								-
Reimb & Misc & Contributions (workshops, cost-share, BES, Parks)	11,315						4,700	16,015
Total Other Resources	37,687	-	40,000	22,500	71,535	38,000	204,700	414,422
Taxes Estimated to be Received	2,029,000							2,029,000
All Resources less Beginning Balance	2,125,931	-	40,000	22,500	71,535	38,000	204,700	2,502,665
Total Resources	3,747,931	-	40,000	22,500	71,535	38,000	204,700	4,124,665
Expenditures								
Salaries & Wages	521,215	-	125,952	125,919	114,219	172,894	125,952	1,186,152
Insurance: Medical, Life, Vision, Dental	62,069	-	7,544	18,313	18,238	42,978	26,148	175,290
Worker's Comp	2,277	-	521	547	494	1,248	521	5,608
PERS	104,107	-	23,787	28,809	23,787	49,934	23,787	254,211
Payroll Taxes	52,610	-	12,713	12,710	11,529	17,451	12,713	119,727
Total Personnel	742,278	-	170,518	186,299	168,267	284,504	189,121	1,740,987
Forestry			30,000					30,000
Habitats				51,750				51,750
Soil & Farms					26,050			26,050
Urban							221,650	221,650
Invasive Species						86,800		86,800
Education Programs		16,400						16,400
Conservation Pool Funding			36,350	41,250	9,000			86,600
Partner Funding		56,000		10,000		22,000	122,470	210,470
Total Conservation Programs	-	72,400	66,350	103,000	35,050	108,800	344,120	729,720
Events & Supplies	15,268							15,268
Printing/Production/Signage, Banners, Displays	9,200							9,200
Sponsorship of Community Events	2,800							2,800
LRBP Implementation and messaging	3,750							3,750
Special Project (Website redesign)	15,000							15,000
Outreach and Translation Services	7,435							7,435
Website hosting, Media, Advertising, Marketing, Creative Services	8,500							8,500
Communication & Outreach Expenses	61,953	-	-	-	-	-	-	61,953
Facilities (office rent, storage, parking)	56,800							56,800
Moving related expenses (one-time)	0							-
Computers/Maintenance (monthly support, software and add-ons)	21,000							21,000
Program related transportation (vehicles, gas, parking) & field supplies	24,600							24,600
Communications (Phone and Internet)	19,600							19,600
Insurance (general liab., auto, property, crime)	11,300							11,300
Membership & Profess. Organizational Dues	10,800							10,800
Office & meeting supplies (includes field supplies used across programs)	7,800							7,800
Professional Contracted Accounting and Auditing Services	23,100							23,100
Professional Contracted HR and Recruiting Services	22,800							22,800
Service and other fees (bank fees, payroll fees, legal notices)	8,800							8,800
Furniture / Office Equipment / Software	11,600							11,600
Legal Real Estate Services	17,500							17,500
Climate friendly commute incentive	3,750							3,750
Staff and Board Training	25,200							25,200
Administrative Operating Expenses	264,650	-	-	-	-	-	-	264,650
Total Administrative and Communications Operations	326,603							326,603
Total Materials and Services Expenses	326,603	72,400	66,350	103,000	35,050	108,800	344,120	1,056,323
Sturgeon Lake Stewardship Capital expenditures	10,000							10,000
IT and Vehicle	50,125							50,125
Total Capital Outlay	60,125							60,125
Total Personnel, M&S, Capital; Before SL Xfer, Conting, Reserves	1,129,006	72,400	236,868	289,299	203,317	393,304	533,241	2,857,435
General Operating Contingency	50,000							50,000
Reserve for Future Expenses or Economic Stabilization Reserve	25,000							25,000
Total Transfers, Reserves and Contingencies	75,000	-	-	-	-	-	-	75,000
Total Expenditures	1,204,006	72,400	236,868	289,299	203,317	393,304	533,241	2,932,435
Ending Fund Balance Required								
For minimum required months of operations funding								958,500
Reserve for Future Expenses or Economic Stabilization Reserve								150,000
Assigned to Sturgeon Lake Stewardship Account								83,730
Total Ending Fund Balance Required								1,192,230
Total Requirements								4,124,665
Total Appropriated (includes Contingency)								2,907,435
Total Unappropriated (includes reserve and Stewardship account)								1,217,230

APPENDIX A: SUPPLEMENTAL DISTRICT INFORMATION

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 farmland, and owners of small and large properties. The population 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. 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 previous editions.

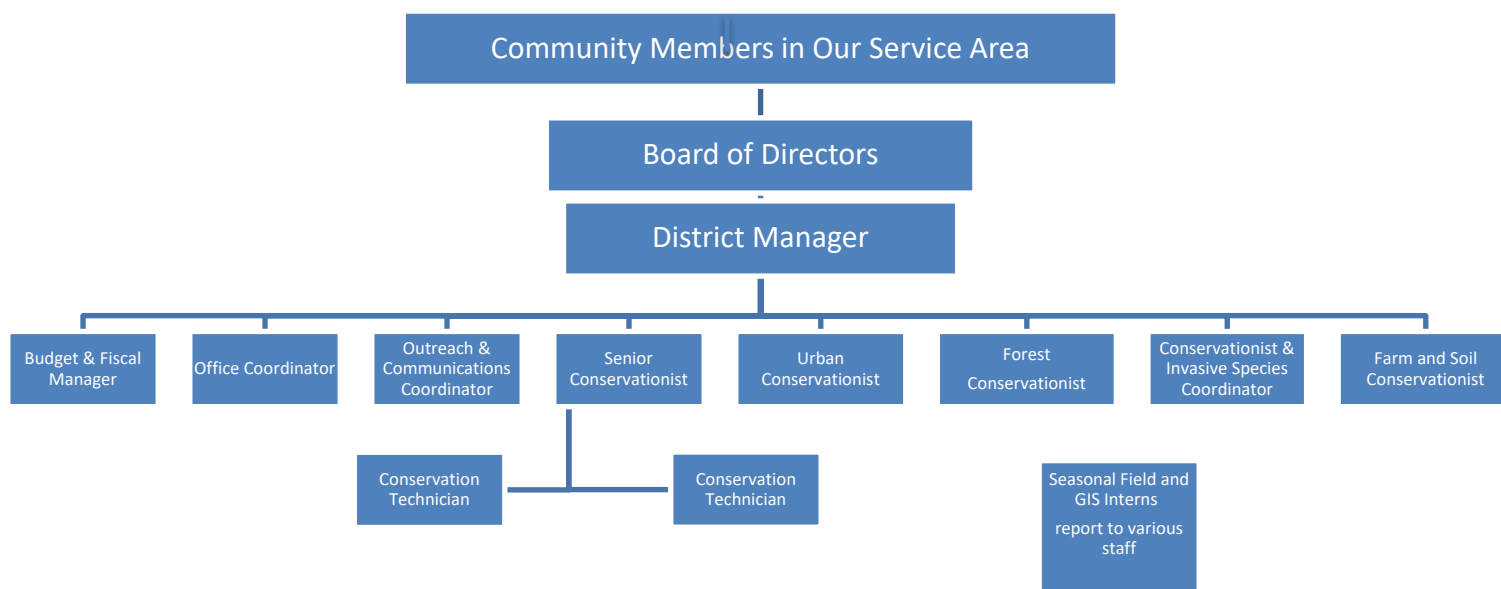
In addition to the general purpose of SWCDs under ORS 568.225 in the previous editions, the following was added: **“promote collaborative conservation efforts to protect and enhance healthy watershed functions, assist in the development of renewable energy and energy efficiency resources.”**

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: 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. This position is instrumental in fundraising goals, grant funding pursuits, and overall administrative and conservation program management, as well as ensuring that the District meets all the legal and fiduciary requirements pertaining to public entities.

Budget & Fiscal Manager – 1 FTE

This position is responsible for planning, organizing, managing, and directing accounting, disbursements, purchasing, financial reporting, auditing, budget development and compliance, payroll administration, and other financial functions for the District, while ensuring that the District is in compliance with Local Budget Law, Secretary of State audit requirements, and all other fiscal-related applicable laws and regulations. In addition, this position oversees administrative contractors (e.g., information technology service provider, health insurance agency, bookkeeper, and payroll service provider).

Outreach & Communications Coordinator – 1 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 manages signature annual workshops and events, the District website, and social media content.

Office Coordinator – 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 – 1 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 supervision and 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. This position also coordinates the Conservation District's K-12 and garden program.

Conservationist & 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.

Conservation Technicians (GIS & Field) – 2 FTE

These positions help conservationist/technical staff with field work, data collection and management, GIS (Geographic Information System) mapping, database management, and technical analyses.

Seasonal Field and GIS Interns – .5 FTE

These positions help conservationist/technical staff 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.

APPENDIX C: GLOSSARY

Accrual: An entry which records an expense for which no cash disbursement has occurred at the end of the fiscal year, although the expense was incurred in that fiscal year. Accruals are used to ensure expenses are recorded in the fiscal year in which they are incurred, regardless of when payment takes place.

Accrual Basis of Accounting: Accounting method in which revenue is recognized when it is earned, regardless of when cash is received; expenses are recognized when the associated liability is incurred, regardless of when cash is paid.

Ad Valorem Tax (“to the value”): A tax based on the assessed value of taxable (real estate and personal) property.

Adopted budget: Financial plan that is the basis for appropriations. Adopted by the governing body (Board of Directors). [ORS 294.456]

Appropriation: Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution adopted by the governing body. [ORS 294.311(3)]

Approved budget: The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing. [ORS 294.428]

Assessed Value: The value set by a county assessor on real and personal taxable property as a basis for levying taxes. It is the lesser of the property’s maximum assessed value or real market value. The growth is limited to 3 percent unless an exception applies (e.g., new or enlarged structure).

Assessment date: The date on which the real market value of property is set – January 1.

Audit: The annual review and appraisal of a municipal corporation’s accounts and fiscal affairs conducted by an external accountant under contract or the Secretary of State. [ORS 297.425]

Audit report. A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders, and regulations.

Balanced Budget: Oregon Budget Law requires jurisdictions within Oregon to propose and adopt balanced budgets. According to Oregon Administrative Rule relating to Local Budget Law, a balanced budget is when the total of all resources equals the total of expenditures and requirements. A budget that meets these specifications is considered balanced.

Ballot Measure 5: A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of “real market value”. All other general government taxes are limited to \$10 per \$1,000 of “real market value”.

Ballot Measure 50: A Constitutional amendment referred to the voters by the Legislature in May 1997. Ballot Measure 50 rolled assessed values back to FY 1994–95 levels less 10 percent and allows them to increase no more than 3 percent per year. Existing operating tax levies (including tax bases and levies

approved in November 1996) were reduced by a statewide average of 17 percent and were converted to rate-based levies. Ballot Measure 50 took effect in FY 1997–98.

Beginning Fund Balance: Net resources (cash and non-cash) available in a fund at the beginning of a fiscal year, carried over from the prior fiscal year.

Board of Directors: The District is governed by a seven-member Board of Directors. Individual directors are publicly elected in the November General Election held on even-numbered years. Directors serve four-year terms. Five directors are elected to represent specific zones in the District. Two directors are elected “at large,” meaning they do not represent a designated zone.

Bonds: A written promise to pay a sum of money at a future date, with interest paid at an agreed rate on a set schedule. Bonds are typically used by governments to finance long-term capital improvements.

Budget: A plan for receiving and spending money and a means to establish legal appropriations for the fiscal year. The budget serves as a financial plan, policy document, operations guide, and communications device.

Budget Calendar: The schedule of key dates and major events in the budget process.

Budget Committee: Fiscal planning committee of a local government, consisting of the governing body plus an equal number of electors registered to vote in the District’s service area. [ORS 294.414]

Budget message: Written explanation of a local government’s budget and financial policies, including any changes from the prior fiscal year. It is prepared and presented under the direction of the governing body or designee. [ORS 294.403]

Budget officer: Person appointed by the governing body to assemble budget material and information and to prepare the proposed budget. [ORS 294.331]

Budget Phases: The District’s annual budget is developed in four phases, as follows:

Requested: Requests from each program manager for the following year’s budget.

Proposed: The Budget Officer’s recommended budget, which is reviewed by the Budget Committee.

Approved: The budget and tax levy as approved by the Budget Committee that is forwarded to the Multnomah County Tax Supervising and Conservation Commission for its certification.

Adopted: The budget as adopted by the Board of Directors through a budget hearing and budget resolution, following certification by the Tax Supervising and Conservation Commission.

Capital Outlay: A expenditure category that includes appropriations for the purchase or improvement of land and buildings, and for furniture, equipment, and vehicles with a cost of more than \$2,000 and a useful life in excess of one year.

Cash Basis of Accounting: Accounting method under which revenues are accounted for only when cash is received, and expenditures are accounted for only when paid. [ORS 294.311(9)]

Compression: The effect produced if the combined (and otherwise authorized) property tax rates in a taxing area exceed the limits imposed by Ballot Measure 5. The result of having taxes greater than the limit is that each general government jurisdiction’s rate is reduced proportionally. Compression is computed on

a property-by-property basis, and is first applied towards local option tax levies, then permanent rate levies.

Conservation Education: Educating the public, focusing on residents and partners in the District's service area, about local natural resource concerns, teaching best management practices to manage these resources, and providing conservation tools to create a healthy and livable community.

Conservation Financial Assistance: Funding to implement projects to address natural resource concerns in the District's service area is distributed through direct resident assistance, landowner direct cost share arrangements, partner agreements, and small grants (Financial Incentives for Sustainable Habitats or FISH).

Conservation Plan: A customized, detailed guide to help a landowner manage their land while protecting natural resources. Plans address site-specific issues through practices to conserve soil, water, and related plant and animal resources. The District helps develop plans at no cost to residents. Each resident makes all decisions on their plan, implements the plan, and has complete control over the activities on their land (within local permitting guidelines).

Conservation Technical Assistance: A service provided to residents through one-on-one site visits and consultation to implement sustainable solutions to conserve and enhance natural resources.

Constitutional limits. The maximum amount of tax on property that can be collected from an individual property for education and for other government activities (Article XI, section 11b, Oregon Constitution).

Contingency: A major expenditure category that includes appropriations set aside for unforeseen expenses. The Board of Directors must approve, by resolution, any transfers from a contingency account to an expenditure account.

Contract: An agreement in writing between two parties where there is an exchange of goods or services. A contract is enforceable by law.

Department of Environmental Quality–Oregon (DEQ): The Oregon Department of Environmental Quality, a state agency, which regulates the District's solid waste disposal system and aspects of the District planning operations such as air quality and water quality.

District: West Multnomah Soil and Water Conservation District, a local government entity.

District Service Area: The area inside the District's boundary, which includes the portion of Multnomah County west of the Willamette River, all 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.

Diversity, Equity, and Inclusion (DEI): A program dedicated to promoting diversity, equity, and inclusion of underrepresented and marginalized people in the District's staff, board, and served populations.

Ending Fund Balance: Unspent and unobligated net resources at the end of a fiscal year. Usually generated by cash reserves and under-spending of appropriations.

Expenditure: The total amount incurred if accounts are kept on an accrual basis or modified accrual basis. Does not include amounts budgeted for interfund transfers, contingency, reserved for future expenditure or unappropriated ending fund balance. [ORS 294.311(16)]

Fiscal Year: The District's annual budget and accounting period, from July 1 through June 30.

Full-time Equivalent (FTE): The ratio of time expended in any position to that of a full-time position. One person working full-time for one year is one FTE.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying out specific activities or attaining certain objectives. There are nine fund types. The District maintains only one fund, the General Fund.

Special Revenue: Resources are restricted to expenditures for specific purposes.

Fund Balance: The difference between a fund's assets and its liabilities; a fund's net resources.

General Fund: See description under Fund.

Generally Accepted Accounting Principles (GAAP): A standard established by the Accounting Practices Board of the American Institute of Certified Public Accountants. These rules, conventions and procedures define accepted accounting practices.

Governmental Accounting Standards Board (GASB): A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principles for state and local governments.

Grant: A contribution of assets by one entity to another. Grants are generally designated for a specific expenditure or project.

Indirect Costs: The central overhead costs (i.e., payroll, accounts payable, legal counsel) necessary for the operation of a department or execution of a grant and not directly attributable to a specific function or grant. These costs are computed and charged to the appropriate department or grant based on a cost allocation plan.

Interfund Transfer: 1. An amount of money distributed from one fund to finance activities in another fund.
2. A major expenditure category that accounts for all movement of money from one fund to another.

Intergovernmental Agreement (IGA): A signed agreement between two or more units of government, often approved by governing bodies, which provides for the exchange of goods or services between the governments.

(The) Intertwine: A network of integrated parks, trails, and natural areas. The Intertwine provides opportunities to preserve natural areas, open spaces, water, and wildlife habitat.

Intrafund transfer. Transfer from one existing appropriation category to another within the same fund. [ORS 294.463]

Levy: Amount of ad valorem tax certified by a local government for the support of governmental activities.

Liability: Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date. [ORS 294.311(24)]

Local government: Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission, a municipal corporation, or municipality. [ORS 294.311(26)]

Local option tax: Taxing authority approved by voters that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital

projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less. [Article XI, section 11(4)]

Major Expenditure Category: One of six classifications of spending, including personal services, materials and services, debt service, capital outlay, interfund transfers and contingency.

Materials and Services: A major expenditure category that includes contractual and other services, materials, supplies, and other charges.

Maximum assessed value (MAV). The maximum taxable value limitation placed on real or personal property by Article XI, section 11 of the Constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction. [ORS 308.146]

Measure 5, Measure 50: See Ballot Measures.

Modified Accrual Basis of Accounting: The accrual basis of accounting adapted to the governmental fund type under which revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when the related fund liability is incurred.

Nature in Neighborhoods: A regional habitat protection, restoration and greenspaces program that inspires, strengthens, coordinates, and focuses the activities of individuals and organizations with a stake in the region's fish and wildlife habitat, natural beauty, clean air and water and outdoor recreation.

One-time Revenue: A source of funding that cannot reasonably be expected to recur. Examples include single-purpose grants, use of reserves and proceeds from the sale of property or other assets.

Pass-through: Resources given by one government or organization to another with a requirement that it be given to a third government or organization.

Performance Measures: Quantifiable effectiveness measures of the impact of specific District efforts towards achieving program goals.

Permanent rate limit: The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. A district can levy any rate or amount up to their permanent rate authority each year.

Prior year's tax levies: Taxes levied for fiscal years preceding the current one.

Position: A budgeted authorization for employment, which can be full-time or part-time. One position may be budgeted as any fraction of an FTE but cannot be budgeted at more than one FTE.

Program: Defined as either a group of related projects managed in a coordinated way, or a distinct set of offerings targeted at a specific audience to yield a specific outcome (such as the Stormwater Stars program). Programs are based upon outcomes of offerings, target audience and delivery method, and do not have a defined life.

Project: A temporary endeavor to create a unique work product, service, or result.

Public Employees Retirement System (PERS): The retirement benefit package offered by most public jurisdictions in the state.

Real market value: The amount in cash which could reasonably be expected by an informed seller from an informal buyer in an arm's-length transaction as of the assessment date (Jan 1). [ORS 308.205]

Records and Information Management System: system to manage information from the time records are received or created through their processing, distribution, use and placement in a storage or retrieval system until their eventual destruction or permanent archival retention.

Requirements: Total budgeted expenditures (including contingency) plus the amount of unappropriated balance.

Reserve for future expenditure. An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to “save” money under Local Budget Law.

Resources: All financial assets of a fund, including anticipated revenues plus fund balance available at the start of the fiscal year.

Restoration Work: projects that preserve natural lands or are in support of restoring land to its natural state.

Revenue: Assets earned or received by the General Fund during a fiscal year.

Supplemental Budget: A change to an adopted budget that is undertaken during the fiscal year a budget is in effect, as defined by Oregon local budget law. A supplemental budget is required to create a new fund or appropriation category, to increase appropriation authority, or to transfer more than 15 percent of total appropriations from contingency to another appropriation category.

Sustainability: Using, developing, and protecting resources in a manner that enables people to meet current needs while ensuring that future generations can also meet their needs, from the joint perspective of environmental, economic and community objectives.

Tax Base: Property taxes dedicated to the annual financial support of a government or a government operation, authorized by voter approval.

Tax Supervising and Conservation Commission (TSCC): Review body, composed of citizens appointed by the governor, whose charge under state law is to review the budgets of jurisdictions headquartered in Multnomah County and determine whether they comply with Oregon's local government budget law. The TSCC reviews the approved budget and supplemental budgets of the District prior to adoption, to certify compliance.

Unappropriated Ending Fund Balance: A line item in the budget that represents amounts set aside to be carried over to the following fiscal year. It provides the local government with operating cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency. [ORS 294.398]

APPENDIX D: ACRONYMS

AWQMP	Agriculture Water Quality Management Program
BES	Bureau of Environmental Services
BMP	Best Management Practices
COBID	Certification Office for Business Inclusion and Diversity
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)
EWPP	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

APPENDIX E: 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, to ensure they continue to be relevant and are responsive to any new requirements or mandates. 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 and in full compliance with policies and procedures dictated by the State of Oregon statutes (for example Oregon Budget Law, found in sections of Oregon Revised Statutes chapter 294). Any revisions or extensions of applicable sections of ORS shall be assumed to be part of these policies immediately upon being enacted. Most of the policies represent long-standing principles and practices which have guided the District in the past and have helped maintain financial stability since 2006, when the District voters approved a tax base.

Budget and Financial Planning

- The Board of Directors will review the District's long range business plan and the associated annual work plans, upon which the budget is based, annually. At the Board's regularly scheduled monthly board meetings, the Board Treasurer (or designee) will review the financial statements and any variances from budget with the full board.
- The Board will establish funding priorities to reflect the District's mission to conserve and protect soil and water resources for people, wildlife, and the environment.
- The District will be a good steward of public funds and ensure that budgeting and financial management are in compliance with applicable laws and regulations and achieve results that are in the best interest of the District, its taxpayers, and grantors.
- The budgeting and financial reporting process will be conducted in a manner that is transparent and easy for taxpayers to understand.
- The budgeting process has a direct and strong connection with the long-range business plan adopted by the Board of Directors.
- The District will avoid budget decisions or procedures that provide for current operational expenditures at the expense of future needs.
- The District will build and maintain a reserve for future expenditures that will be used to fund larger scale opportunities (such as acquisitions or easements) consistent with the goals and priorities in the District's long range business plan and to provide resources for budgeting when property tax revenues are dampened by poor economic conditions.
- The District will maintain a balanced budget, defined as when a fund's total resources (comprised of beginning fund balance, revenues, and other resources) are equal to the sum of a fund's total expenditures, reserve for future expenditures and ending fund balance. The ending fund balance is required to be a minimum of 4.5 months (or 37.5%) of expenditures.

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 all staff involved in accounting and financial administration.

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 for 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, maintenance, and improvement of the Sturgeon Lake Restoration Project.
- 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 (specifically [Oregon Revised Statutes 294.035; 294.040; 294.046; 294.052; 294.135; 294.145; and 294.810](#)) and applicable Federal Law.

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.