



WEST MULTNOMAH
Soil & Water Conservation District

Adopted Budget Fiscal Year 2024-2025



Clean Water • Healthy Soil • Diverse Habitat

Portland, Oregon

Cover Images:
Top left: West Multnomah SWCD staff
Top right: Friends of Portland Community Gardens
Lower: West Multnomah SWCD staff

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

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West Multnomah Soil & Water Conservation District
Oregon

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

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, 2023**. 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

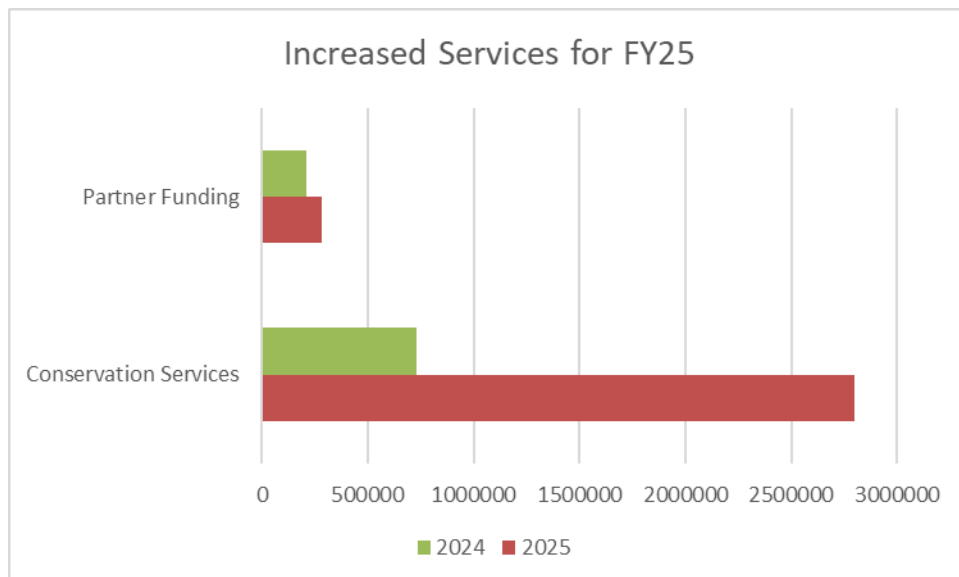
April 30, 2024

To West Multnomah Soil & Water Conservation District Stakeholders:

This budget message explains the West Multnomah Soil & Water Conservation District (District) budget for July 1, 2024, through June 30, 2025 (Fiscal Year-FY25). 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 FY25 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.

Summary Of Significant Budget Changes

FY25 proposed budget is significantly higher than preceding years pointing directly to expanded service delivery and inflationary factors. While a modest increase is expected in tax revenue, the primary budget increase is related to anticipated grant funding and corresponding services to be delivered from that funding. Conservation Programs account for \$2,798,499 in FY25 proposed budget compared to \$729,720 in FY24. Included in this significant increase is \$1,851,500 of anticipated grant funding and expenditures related to a 5-year federal wildfire resiliency grant. The total grant amount is \$7.6M. Information on page 9 provides additional details on this grant. Also, included in the FY25 Conservation Services is Partner Grants program. Partner grants support allows the District to amplify our reach and service delivery through financial support of partners with shared missions and practices. FY25 proposed Partner Grants and other partner support funding increased by 35% to \$283,171. Additional details on Partner Funding can be found in [Section 2](#) and grant funding details are found in the table which follows on page 10. As indicated, some of the program grant funding is anticipated but has not yet been secured. The expenditures corresponding to this funding will only be authorized if the funding is received.



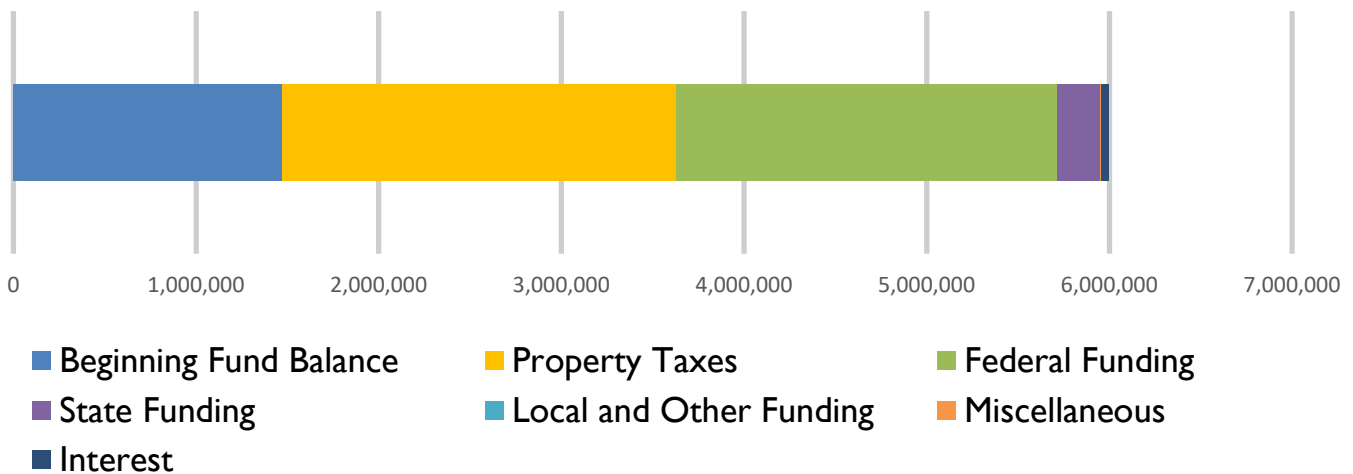
FY25 proposed budget begins the fiscal year with a \$150,000 decrease in the beginning fund balance compared to FY24 beginning fund balance resulting in less combined revenue for FY25. This can be attributed primarily to additional personnel costs in FY24 during staff transitions as well as a one-time payout as the District transitioned to a new paid-time-off (PTO) system eliminating the accruing PTO liability for the District as well as capital purchases which included the purchase of a new fleet vehicle and IT upgrades.

The FY25 proposed budget is prepared on a modified cash basis. A modified cash basis means that revenue is recorded when received, and expenditures are recorded when the money is disbursed. Per ORS 294.333, a municipal corporation shall record its revenues and expenditures on a fund-by-fund basis, using the cash basis, the modified accrual basis or the accrual basis of accounting, at the discretion of the municipal corporation. Since approved by the WMSWCD Board of Directors, the District will prepare the budget and financial reports on a modified cash basis.

Budget Overview Resources

In FY25, our overall general fund resources budget is \$5,995,526, an increase of \$1,870,861 primarily due to an anticipated federal grant which accounts for \$1,851,500 of the anticipated increase. The remaining increase is due to the increase in property tax revenues compared to the prior year's budget.

Fiscal Year 2024-2025 General Fund Resources (\$5,995,526)



Type	FY 23-24	FY 24-25	Comparison- FY24-25 to FY23-24	
			Increase / (Decrease)	%
Beginning Fund Balance	1,622,000	1,472,000	(150,000)	(9)
Property Taxes	2,050,744	2,156,448	105,704	5
Federal Funding **	250,000	2,085,914	1,835,914	734
State Funding	148,406	232,914	84,508	57
Local and Other Funding	-	-	-	0
Miscellaneous	16,015	6,250	(9,765)	(61)
Interest	37,500	42,000	4,500	12
Total	4,124,665	5,995,526	1,870,861	45

** Contains anticipated but not secured federal grant funding of \$1,851,500. Without unsecured funding the increase is 20%

Our beginning fund balance of \$1,472,000 representing 25% of total resources, is \$150,000 or 9% lower than the prior year due to projected additional in personnel (overlapping positions for training and transitioning to new staff as well as a one-time payout for a change in paid-leave policies). The beginning fund balance is an estimate calculated by taking current cash balances, adding projected revenue, and subtracting estimated spending from the current date through the end of the fiscal year, 6/30/2024.

Providing the primary resource for the District, representing 36% 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 5% (based on the current year's collection rate), the property taxes estimated to be received from the FY25 levy are \$2,136,000. 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 actuals. Our projection is also conservative and within forecasts provided by Multnomah County's Tax Supervising & Conservation Commission (TSCC). Added to property taxes levied in FY25 are property tax revenues of \$20,448 that were levied in earlier years, but which are expected to be received in FY25. The total of these two amounts is \$2,156,488 representing a 2.6% increase compared to FY24 estimated actual and a 5% increase compared to FY24 budget. The following table reflects the actual assessed value over the last four years and the projection for FY25 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

<u>Assessed Value (AV)</u>	Fiscal Year Actual								FY24-25 Projection			
	2020-21				2021-22				Estimated			
	2020		2021		2022		2023		Budgeted	Estimated		
Multnomah	24,769,012,213	10.1%	27,378,082,352	10.5%	28,916,600,217	5.6%	30,108,422,294	4.1%	Increase	Amount		
Washington	111,648,203	156.4%	147,304,428	31.9%	186,526,247	26.6%	214,231,346	14.9%	4.0%	31,312,759,000		
Columbia	10,888,452	10.6%	10,885,748	0.0%	11,299,696	3.8%	11,625,199	2.9%	14.0%	244,223,000		
Total All Counties	24,891,548,868		27,536,272,528		29,114,426,160		30,334,278,839		2.8%	11,944,000		
										31,568,926,000		
<u>Taxes Extended (TE)</u>									Amount			
2020		2021		2022		2023		Rate	(Est AV x Rate)			
Multnomah	1,861,166	9.7%	2,059,011	10.6%	2,175,350	5.7%	2,314,553	6.4%	\$ 0.0750	2,348,000		
Washington	8,374	156.4%	11,048	31.9%	13,570	22.8%	16,067	18.4%	\$ 0.0750	18,000		
Columbia	817	10.7%	816	-0.1%	848	3.9%	872	2.8%	\$ 0.0750	0		
Total All Counties	1,870,357		2,070,875		2,189,768		2,331,492			2,366,000		
<u>Compression ¹</u>									Selected			
2020		2021		2022		2023-2024		% of TE	Amount			
Multnomah	97,738	5.2%	98,718	4.7%	90,748	4.1%	102,466	4.4%	5.0%	117,400		
Total All Counties	97,738		98,718		90,748		102,466			117,400		
ACTUAL/EST. TAXES IMPOSED:	1,765,316		1,972,157		2,099,020		2,229,026			2,248,600		
Collection Rate:	95.7%		96.2%		95.2%		93.1%			95.0%		
ACTUAL/EST. TAX RECEIPTS:	1,689,351		1,896,856		1,997,462		2,075,031			2,136,000		
ACTUAL/EST. PY TAX RECEIPTS	21,557		23,378		46,656		22,000			20,448		
	1,710,908		1,920,234		2,044,118		2,097,031			2,156,448		

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 \$42,500, 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 the current rate of 5.2%. Our expectations for FY24 are an average annualized yield of 4.2%. 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, fees received from workshops provided by the district as well as contributions received from partners for shared projects. These funding sources are detailed in the following table. Note that not all the following resources have been secured. The FY25 budget has identified those expenditures that are conditioned upon receiving these additional grant resources; should the additional resource not be secured, those corresponding expenditures will not be authorized as part of the fiscal oversight of the budget. Only the four grants highlighted blue in the table (NACD Technical Assistance, USDA Farm Services Agency, ODA Technical Assistance, 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.

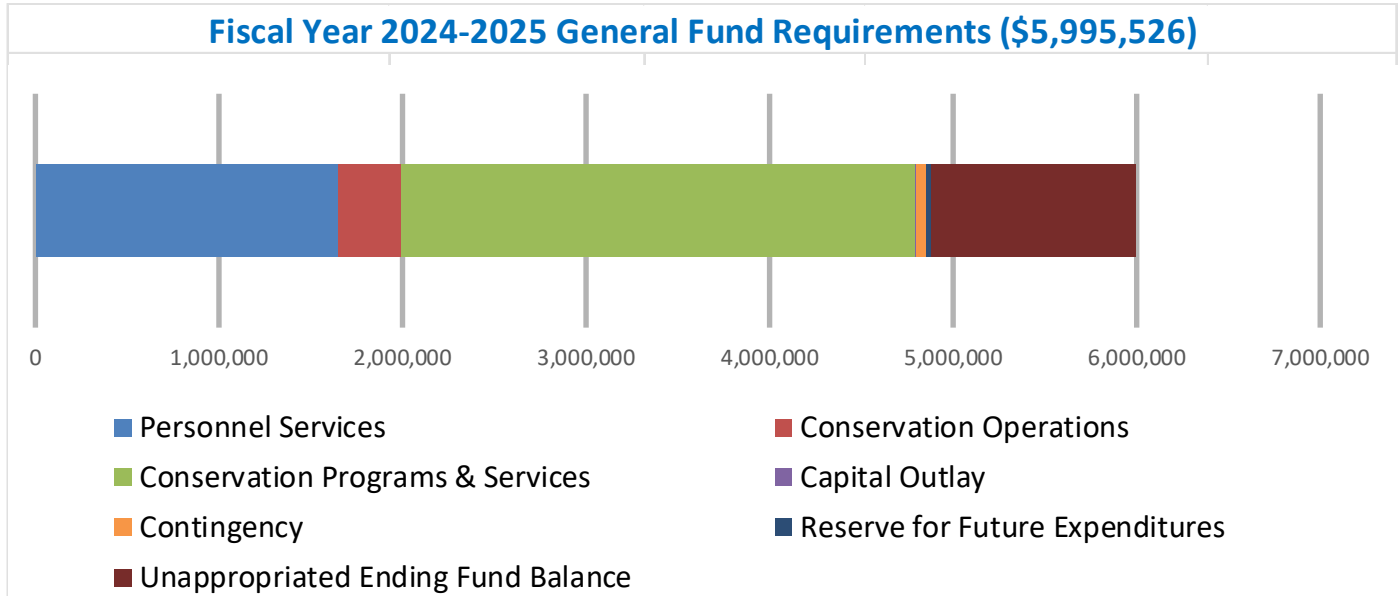
The most significant grant in this table, the USDA Community Wildfire Defense Grant, (CWDG), is a 5-year grant totaling \$7.6M over the life of the grant. The enrolled project area is comprised of 768 acres with an additional 14,255 acres eligible. In cooperation with 17 partners and supporters, the grant will focus on wildfire risk reduction within the Tualatin Mountains region of western Multnomah county. This will include wildfire defensible space assessments, outreach events, training in wildfire mitigation, Firewise programs support, reduction of hazardous vegetation fuels and monitoring effectiveness of these projects. This list is not exhaustive but provides context around the focus of the grant. To assist in executing these services WMSWCD will be in partnership with fire protection services and organizations such as Tualatin Valley Fire & Rescue, Portland Fire & Rescue and the Oregon State Fire Martial Office who have pledged support and are match contributors.

GRANTS AND OTHER		FY 23-24	FY 24-25	Increase/ (Decrease)	%	Funding Description
Federal	NACD Partnership	50,000	34,414	(15,586)	(31)	NACD Technical Assistance Grant to expand NRCS rural conservation capacity in forestry, agricultural and habitat restoration programs. 24-25 represents anticipated actual receipts and unsecured anticipated funding. This reduction is a result of the overall pool of funding is being distributed to a larger group of grantees.
	USDA CWDG (Community Wildfire Defense Grant)	0	1,851,500	1,851,500		Community Wildfire Defense Grant (USDA-USFS-CWDG) to fund wildfire risk reduction through vegetation management within vulnerable areas within our District.
	USDA NRSC People's Garden Grant	100,000	200,000	100,000	100	People's garden initiative to provide urban spaces to grow food and to garden using conservation practices and nurture habitat for pollinators and wildlife.
	NACD TA Grant	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	2,085,914	1,885,914	943	
State	ODA Capacity Grant ¹	87,907	94,004	6,098	7	Capacity funding for District Water Quality Compliance Program requirements for the Oregon Dept. of Agriculture in the Lower Willamette, North Coast and Tualatin basins.
	ODA SIA	0	62,500	62,500	-	Outreach to agricultural producers on Sauvie Island to provide technical assistance with water quality restoration opportunities. Areas of focus include prevention of nitrates leaching into groundwater and prevention of mercury entering waterways.
	OWEB Habitats	41,717	22,500	(19,217)	(46)	Various project-specific OWEB small 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	53,910	15,910	42	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	232,914	28,358	14
Other	PP&R, BES, workshops attendees, misc.	23,215	6,250	(16,965)	(73)	Registration fees for workshops and training provided by the District and publication sales
Total		\$427,772	\$2,325,078	\$1,897,307	444	

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

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](#).



Type	FY 23-24	FY 24-25	Comparison- FY24-25 to FY23-24	
			Increase / (Decrease)	%
Personnel Services	1,740,987	1,652,157	(88,830)	(5)
Conservation Operations	326,603	338,263	11,660	4
Conservation Programs & Services	729,720	2,798,499	2,068,779	284
Capital Outlay	60,125	12,820	(47,305)	(79)
Contingency	50,000	50,000	-	0
Reserve for Future Expenditures	25,000	25,000	-	0
Unappropriated Ending Fund Balance	1,192,230	1,118,787	(73,443)	(6)
Total	4,124,665	5,995,526	1,870,861	45

Priorities and Issues Guiding the Budget Development

The budget development principles, which are always in the foreground for West Multnomah's Soil & Water Conservation District, begin with a focus on working lands conservation, healthy soil, clean water & water conservation, and diverse habitat. As the District begins to wrap up FY24 and focuses on planning for FY25, some of the notable focus areas of success for this past year consist of stabilizing staffing after a 34% staff turnover in the previous 18 months. Although that percentage is high, the circumstances were not indicative of organizational uncertainty, but rather life events of retirement, death, graduate school and family obligations. The District leadership prioritized change management throughout the year to support staff during these changes.

As the District plans for FY25, conservation work continues to expand with additional potential funding sources for compelling issues facing the District such as wildfire risk mitigation and food security. With full staffing in place for FY25, this budget cycle prioritizes amplifying staffing efforts through partners. The District is able to expand and extend service reach through partner funding which has increased by 35% for FY25. Partner Grants utilize District dollars in support of our core mission values and services offered by partner organizations that are value and mission aligned with the District. Additionally, the District staff continues to focus on relationship building with our contractor partners and avoiding project delays caused by labor shortages with contracted crews. The District is modeling conservation by continuing a hybrid office/remote work system for staff. This not only supports staff flexibility, but it also reduces environmental impacts by reducing workplace square footage need per person, limiting environmental impacts associated with utilities like air conditioning, heating, and other electrical needs, and reduces total vehicle commuting to and from work.

In budget forecasting, one prominent uncertainty is managing the unknown 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).

The budget recognizes these priorities in various ways. We are continuing to explore compensation and benefits packages that are competitive, equitable and sustainable for the District. The FY25 budget allows for a pay equity and position classifications review to inform compensation projections. The District has prioritized staff work/life balance with a generous PTO policy that encourages prioritization of the most critical conservation tasks to achieve conservation goals while also encouraging staff to take time for life away from work. The transition to this policy resulted in eliminating District liability for PTO payouts. As a result, FY24 included a one-time payout which resulted in increased costs for FY24. Consequently, [personnel costs](#) discussed below are 5% lower for FY25. This year, the District will focus on implementing more operational technology such as automated approval systems for accounts payable, self-managed payroll systems that can track work tasks and optimization of our current accounting system. This will reduce administrative inputs and create more efficiency allowing the District to devote more resources to the core mission of providing technical assistance to constituents to actively improve air and water quality, fish and wildlife habitat, and soil health.

For more details on what will guide us in FY25 and further, see the detailed [LRBP on the District's 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 through grants, contain costs, and allocate resources strategically.

Our organizational health efforts complement our financial sustainability work by ensuring we are operating as effectively and efficiently as possible, while also focusing on the well-being of our most important asset, which is our staff.

Continued operations in the event of a disaster or loss of key personnel are a high priority for the District. In addressing this concern, the District will continue to update and practice the District's Business Continuity Plan to ensure minimal disruption in the event of a disaster.

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

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

Category	FY 23-24	FY 24-25	Increase/ (Decrease)	%	Reason for Change
Personnel services	1,740,987	1,652,157	(88,830)	(5)	Reduction due to no double-fill staff positions and accrual liability payout which was completed in 23-24. Salaries have increased with COLA, salary step adjustments, and benefits
Materials & services: Administrative Operations	326,603	338,263	11,660	4	Slight increase due to increased rental expense with the addition of another office space, and increased contracted services-legal, HR, accounting.
Materials & services: Conservation Programs	729,720	2,798,499	2,068,779	284	Primarily due to an increase in grant-supported conservation work; see details below
Capital outlay	60,125	12,820	(47,305)	(79)	Reduced for 24-25-no large capital expenditures planned for 24-25
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 6/30/25 will be \$175,000
Un-appropriated ending fund balance	1,192,230	1,118,787	(73,443)	(6)	This is a special expenditure category which represents required funds to cover the District's cash flow needs for spending in fall prior to receipt of tax revenues. The District requires 4.5 months of operating expenses.
Total	4,124,665	5,995,526	1,870,861	45	

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. Our FY25 full-time equivalent (FTE) staff of 11.6 which is consistent with FY24 staffing.

Summary of full-time equivalent (FTE) employees:

Category	FY 21	FY 22	FY 23	FY 24	FY 25
Operations & Finance staff, including communications	3.6	3.8	3.7	4.0	4.0
Conservation staff, including seasonal workers	7.2	7.0	7.6	7.6	7.6
Total	10.8	10.8	11.3	11.6	11.6

The majority of the District’s budgeted FY25 employees (7.6 FTE) provide direct conservation services as outlined in Section 2. Two conservation interns assist staff annually with weed eradication and monitoring fieldwork in the spring and fall and with Geographic Information System (GIS) data, database management, and office projects during the summer. The remaining staff (4.0 FTE) provide financial and operations services to support the conservationists and their programs, and communication and outreach services to reach constituents who benefit from District technical assistance, funding 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 anticipated multi-year Community Wildfire Defense Grant work) and initiatives (e.g., diversity, equity and inclusion, and long-range business planning).

Analysis of changes in personnel services

The total personnel services of \$1,652,157 includes salaries and wages of \$1,098,929, health and workers’ compensation insurance of \$197,490, PERS retirement plan contributions of \$260,564, and payroll taxes of \$95,175. The change in each of these components is discussed below.

Salaries and Wages of \$1,098,929:

The District has used a merit-based salary scale step system for each position since its inception in FY22. This compensation framework allows the District to manage 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. The salary scale step system is adjusted each year for cost-of-living allowance, using the national Consumer Price Index data. Once at the top of the salary scale,

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 3.2% for the last 12-month period. For FY25 five employees are at 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.

During FY24 the District transitioned to a new paid-time-off policy (PTO), which supersedes the previous policy of accruing vacation leave and compensatory time. This change in policy resulted in a payout of all accrued leave eliminating the District liability of \$121,000 of accrued paid time off and the proportionate impact on other components of personnel costs, such as payroll taxes. While this resulted in an increased cost for FY24 the current PTO policy does not accrue and is not paid out thereby eliminating future PTO liability.

In addition to the PTO policy in FY24, staff positions double-filled during employee transitions accounted for \$47,052 in FY24 budgeted dollars. Should the District experience staff changes for the FY25, the budget has allowed for one month of double-fill.

Since the new policy and related payout was implemented in FY24, and position double-fill is not anticipated at the same level as FY24, salaries and wages costs for FY25 are reduced by \$87,223, or 7% reduction from FY24 budget of \$1,186,152.

Evaluating salaries and wages for FY24 compared to FY25 unrelated to the staff double-fill and PTO transition dollars, salaries and wages for existing staff increased at a rate of 4.4%.

Health and Workers' Compensation Insurance of \$197,490:

For employee benefits, the budget projects health & welfare benefit costs will increase by \$16,592, or 9% from the FY24 budget of \$180,898 to \$197,490 in FY25. Premium costs are calculated at of the projected cost to renew our current plans on July 1, 2024, and on estimates of employees and dependents enrolled, with some allowance for expanding families. This cost included employer contributions to employee Health Reimbursement Accounts (HRA)'s. 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 \$260,564:

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 are in effect on July 1, 2024. The FY25 budget rates remained the same as FY24 at 25.23% for Tier I / Tier II employees (those hired on or before

August 28, 2003) and from 23.21% for all other eligible employees hired after August 28, 2003. The net change from the FY24 budget of \$254,211 is an increase of \$6,353, or 2%. 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 \$95,175:

FY25 employer payroll taxes decreased from the FY24 budget by 21%, which is in proportion to the decrease in salaries and wages expense resulting from double-filled positions and the one-time payout and PTO conversion which took place in FY24. This was an anticipated cost in FY24 and the resulting reduction in associated payroll costs for the proposed FY25 budget align with the reduced salaries and benefits costs.

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 FY25 budget of \$338,263 for Operations Supporting Conservation Programs increased by \$11,660, or 4%, from the FY24 budget of \$326,603. This slight increase is primarily due to inflation, increased lease costs as we obtained the use of additional office space, and increase contracting of professional services for legal, human resources and accounting support.

Materials and Services – Conservation Programs

The remaining Materials and Services costs are dedicated to conservation programs and services and represent 47% of all the funding requirements for the District. 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 23-24	FY 24-25	Increase / (Decrease)	%	Reason for Change
Soil and Farms	26,050	94,750	68,700	264	Increased opportunities with Conservation SIA projects. Continuing water quality and soil restoration projects maintaining buffers along Dairy Creek. Conservation Funding Pool utilized for unconfirmed Soil Health projects.
Habitats	51,750	87,000	35,250	68	Continuing wetlands restoration and oak habitat projects consistent with previous years and adding one new project to be co-funded with Lower Columbia Esduar Partnership & an OWEB grant. Additional funding needs for uncertain projects have been allocated to the Conservation Funding Pool.
Forests	30,000	1,881,400	1,851,400	6171	Continuing new high priority wildfire fuels reduction, ecosystem/wildlife benefits and working forest focus. Increased funding is in anticipation of obtaining the Community Wildfire Defense Grant (USDA-CWDG-5 year grant) and executing the first year of deliverables. Additional funding for unconfirmed projects have been allocated to the Conservation Funding Pool.
Urban	221,650	236,250	14,600	7	Delays in the execution of the costs associated with the USDA Farm Service Agency's People's Garden initiative. This grant is anticipated to begin in the 24-25 year and aims to teach how to grow food and to garden using conservation practices and nurturing habitat for pollinators and wildlife. Assumed responsibility for Canopy Weeds Program previously delivered by a partner.
Invasive Species	86,800	105,500	18,700	22	Increased capacity for Garlic Mustard Control with the receipt of additional grant funding (\$16,000 more) from OSWB. Increase is also in anticipation of higher contractor costs.
Education	16,400	16,300	(100)	(1)	Stable funding for community-supported gardens.
Conservation Projects Funding Pool	86,000	94,128	8,128	9	Second year of our Conservation Funding Pool category. The category is to set aside funds for conservation projects that are in development, but not yet confirmed. Our Conservationists are utilizing this category more robustly for the 24-25 year.
Partner Support	210,470	283,171	72,701	35	Partner support through grants, partner agreements, partner events and collective partnership contributions to maximize our conservation reach. Additional funds for partners centered on BIPOC communities and organizations in the education program.
Total	729,120	2,798,499	2,069,379	284	

The most significant component of conservation services spending is partner support which the District provides through a number of ways: Partner Grants, School & Community Garden Grants, Project Specific Grants and Partnership Contributions. As the table below shows, FY25 increased our partner grant support by 35%. FY25 has several new partners and in recent years the District has welcomed additions of partnerships centered on Black, Indigenous, and People Of Color (BIPOC) communities. For the FY25 budget year, the proposed partner grants will include supporting paid internships which provide opportunities to improve job skills for those interested in environmental careers, creating learning opportunities and food sovereignty through care and harvesting of the land, improving conditions for salmon, steelhead and aquatic and terrestrial wildlife, as well as providing education, technical assistance and resources to support efforts to remove priority weeds, to establish nature scaping with native plants, reduce pesticide use, support wildlife, manage stormwater and provides onsite conservation planning to all residents with properties under 1 acre.

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 24	FY24-25	Increase / (Decrease)	%
Partner Grants				
Backyard Habitat Certification Program	32,470	35,000	2,530	8
Tryon Creek Watershed Council	31,000	33,950	2,950	10
Forest Park Conservancy (includes Canopy Weed Program)	30,000		(30,000)	(100)
Stormwater Stars Program	29,000	27,646	(1,354)	(5)
Friends of Tryon Creek	15,000	35,000	20,000	133
Black Food Sovereignty Coalition	15,000		(15,000)	(100)
ELSO Inc	10,000	16,800	6,800	68
Sauvie Island Center	9,000	10,825	1,825	20
7 Waters Canoe Family	-	20,000	20,000	New
Wapato Island Farms		33,000	33,000	New
Wisdom of the Elders (WOTE)		35,000	35,000	New
School & Community Garden Grants				
Growing Gardens	7,000		(7,000)	(100)
Project Specific Grants				
Scappoose Bay Watershed Council	10,000	10,000	-	-
Partnership Contributions				
Oregon Flora	-	250	250	New
West Willamette Restoration Partnership-WWRP	-	3,700	3,700	Returning
OSU Extension Solvepestproblems.org	7,500	7,500	-	-
iMap Invasives Oregon	4,500	4,500	-	-
Collective Partnership Contribution: 4- County CWMA	10,000	10,000	-	-
Total Partner Support	\$210,470	\$283,171	\$72,701	35

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. In the past, spending has primarily been for more expensive office equipment (computer servers and other technology-related upgrades) and vehicles. The capital outlay budget for FY24 was \$60,125 which included funds for a new fleet vehicle and an upgraded computer server. For FY25 we do not anticipate any significant Capital outlay expenses.

Contingency

The Contingency category is a special expenditure category to set aside funds for the upcoming year for unforeseen expenses. 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 since its inception in FY2019. 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 FY25 ends and before substantial tax revenues are expected. We are budgeting \$846,000, which assumes spending of \$188,000 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 2025 period. 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 \$175,000 at June 30, 2025. Also included in the ending fund balance is the Sturgeon Lake Stewardship fund. The total of all these items is budgeted to be \$1,118,787.

Summary

I am pleased to present the West Multnomah Soil & Water Conservation District 2024-2025 Annual Budget. This document serves to prioritize, communicate, and allocate the various resources of West Multnomah Soil & Water Conservation District that go toward the implementation of programs, projects and services intended to address the needs of our constituents and the goals of our Board of Directors. The FY25 budget enhances our commitment to working lands conservation, clean water, healthy soil, and diverse habitats throughout the District through increasing partnerships. It is through these partnerships and our dedicated staff that we endeavor to ensure that our services are delivered equitably to our community in the form of technical and financial assistance, as well as conservation education to protect natural resources. Our organizational values ensure that equity and preservation of natural resources will always be the focus of everything we do. It is through sound fiscal management that we 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

The District strives to make each year a fundamental step toward fulfilling its Mission and Vision. By adhering to its Values, the District continues to strive to include and serve the diverse population within our District with the Vision of encouraging everyone to connect or reconnect with the land.

On June 15, 2021, the District Board of Directors adopted the 2021-2025 Long Range Business Plan. The Long Range Business Plan is aimed at guiding the scope of the District’s conservation work and supporting financial sustainability and organizational health. Through the development of the Long Range Business plan, the District initiated important relationships with representatives within the District that have not historically been served by the District. Through input from community members, community leaders, landowners of farms and forests, other conservation program participants, organizational partners, and District staff and board, the District developed Strategic Directions that define the scope of our work. The Districts Strategic Directions are:

- Equity & Inclusion
- Organizational Health
- Financial Sustainability
- Sharing Conservation Information
- Water & Soil
- Habitats & Biodiversity
- Working Farms, Forests and Gardens
- Climate Change
- Relationships with the Land
- Long-term Success

Equity & Inclusion, Organizational Health, and Financial Sustainability are foundational and necessary for the long-term success of the District. Sharing Conservation Information intersects and supports all of the strategic directions, but especially the strategic directions that are resources conservation focused.

Annually, organizational goals are developed to guide the District forward through individual workplans. The workplan goals are categorized identifying each applicable strategic direction and the corresponding set of goals and tactics that define more specifically the District’s area of work for that strategic direction. Goals, and their associated tactics, have been ranked in priority order of importance. Tactics provide specific actions that further inform the purpose of the goal they belong to as well as provide direction for the District’s corresponding annual budget. 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 metrics are summarized in the table below, with the trend graph shown in the applicable section where our operations are discussed.

Trends and Performance Measures

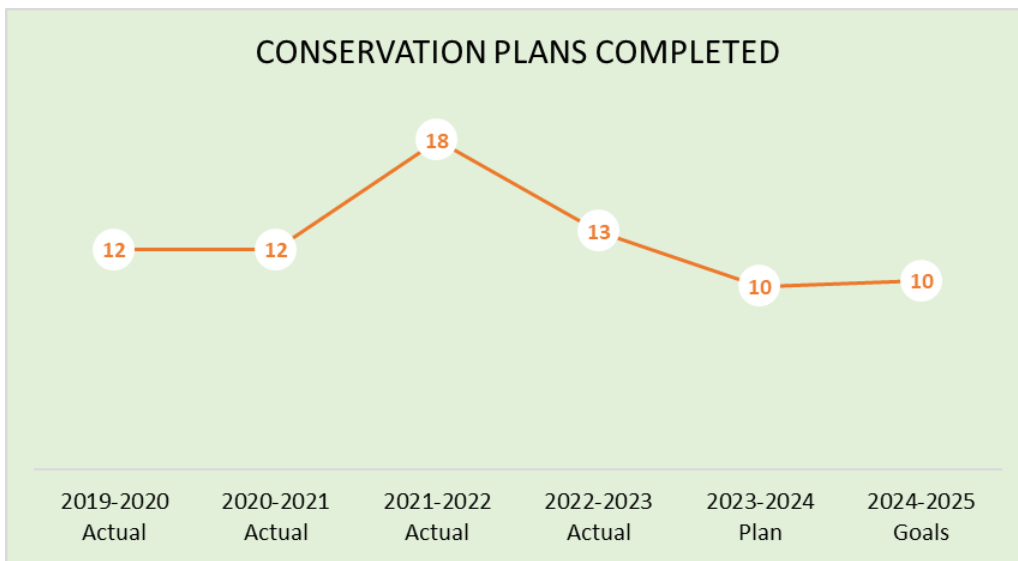
Metrics	FISCAL YEAR TOTAL					
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Plan	2024-2025 Goals
Conservation Plans Completed	12	12	18	13	10	10
Acres of Native Habitat Enhanced	146	183	195	183	265	273
Native Plants Installed	43,123	18,964	26,491	29,867	25,000	25,750
Linear Feet of Streams/Banks Enhanced	31,311	25,882	21,224	33,884	22,910	23,597
People Served at Outreach Events & Educational Activities	1,682	1,970	2,000	1,753	3,300	3,399
Public Engagement Meetings Held (Board Meetings, DEI Meetings, Annual Meeting)	18	19	19	18	18	19
Partner Support and Spending to Leverage Conservation Efforts	\$ 141,025	\$ 151,733	\$ 167,491	\$ 196,300	\$ 210,470	\$ 283,171

Our Operations

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

Conservation Planning

District conservationists work with landowners to develop conservation plans to assist landowners in meeting their goals for their land. 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. Each plan is site specific, tailored to the individual property and provides recommended conservation actions through a variety of tools to assist landowners in meeting their goals. These plans are beneficial to anyone whether they have forests, farms, or other types of properties. The graphic representation below illustrates the most recent historical information. 2021-2022 experienced a higher volume of plans as needs increased post-pandemic.



Farms

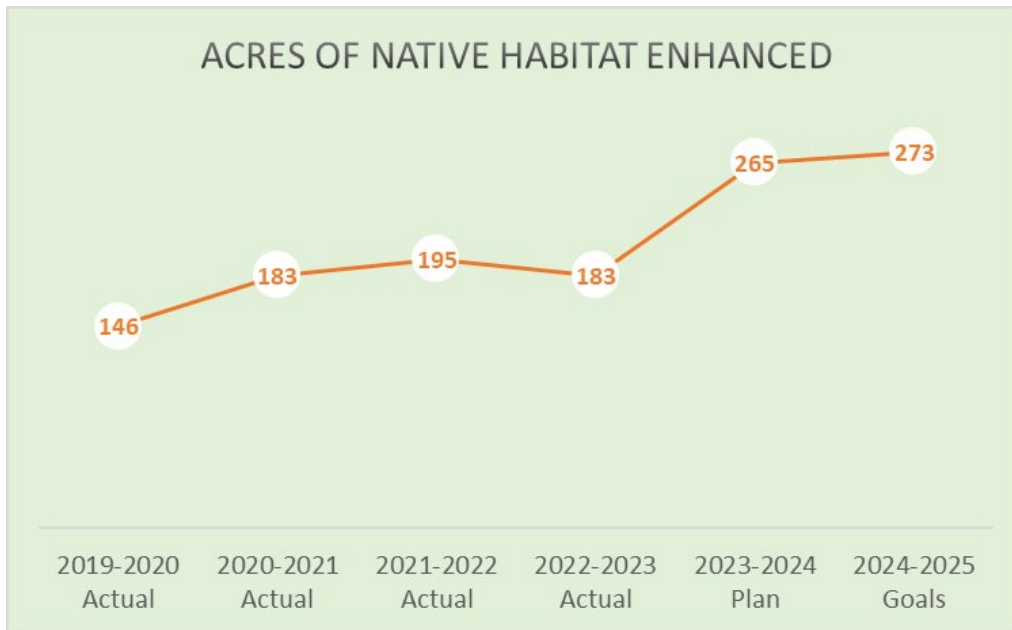
The District partners with the U.S. Department of Agriculture’s Natural Resources Conservation Service (NRCS), the Oregon Department of Agriculture (ODA) and Oregon State University (OSU) Extension Service to provide farmers and rural landowners with education, technical and financial assistance to help them identify opportunities for conservation and install conservation practices on their farms. Conservation practices might include preventing soil erosion, improving soil health, maintaining water quality, increasing irrigation efficiency, and restoring native habitat including controlling invasive species 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 and urban-fringe farms and operations - which is making assistance available to farms of all sizes and scopes. 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 evolved over the past decade. Consistent with our [LRBP](#) strategic direction on diversity, equity, and inclusion, our farms program continues to develop keeping pace with these changes to reach those newer to farming. In the coming 2024-2025 fiscal year, goals include water

quality monitoring through bacterial testing in target watersheds, increased resources for farmers within the District to pursue expanded soil health practices through targeted grant funding and refining programs to be equitable and inclusive.

The District helps farmers by providing them with comprehensive conservation plans and connections to financial resources. These resources include NRCS Farm Bill conservation programs as well as District funding. For the 2024-2025 budget year, the District anticipates utilizing Regional Conservation Partnership Program (RCPP) funding resources to support funding efforts. The District also assists livestock owners with issues such as mud control, soil compaction, invasive plant control, forage production, and manure management. Farm and livestock owners also implement District conservation projects working with the 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 enhance long term health and productivity of the forests. This is primarily accomplished by developing forest stewardship plans for forest landowners. Our goal is to complete these plans for at least three properties annually. Specific programs focus on young stand development by removing unhealthy overcrowded trees through selective thinning that promotes the development of larger trees. Additional programs target utilizing dead and downed trees for the development of important structural wildlife habitat as well as practices that remove hazardous wildfire fuels and create defendable space in case of a wildfire. In 2024-2025 the District is focusing on delivering services through grant funding to assist in wildfire resiliency, an expanding area of concern within our region and our District area. Conservation planning includes the use of diverse native trees and shrubs in our restoration projects to offer habitat and resiliency with an emphasis on incorporating pollinator habitat into our forestry plantings. A priority landscape geographic focus area is in the Tualatin Mountains in partnerships with the Forest Park Conservancy, Metro Parks and Nature, Forest Park Neighborhood Association, and other non-governmental conservation organizations. [LRBP](#)).



Special Habitats

By providing technical habitat expertise 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 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. In the upcoming fiscal year, the District will continue to work with APHIS federal program and other partners to plan, coordinate and collect traps for Oregon Emerald Ash Borer (EAB) and Mediterranean Oak Borer (MOB) in an effort to safeguard Oregon Oak and Oregon Ash trees.

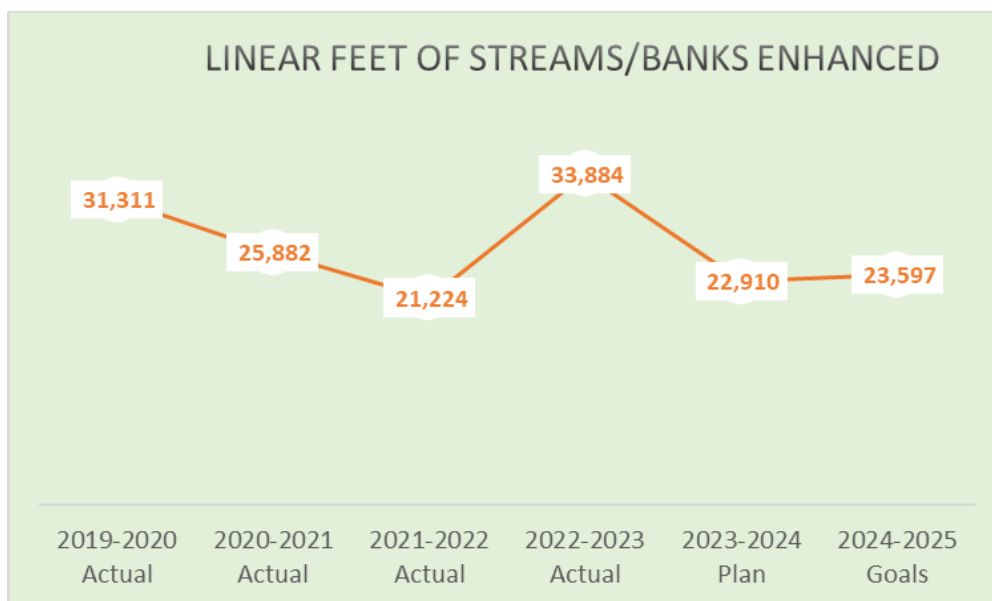
The District collaborates with the Sauvie Island Habitat Partnership & Scappoose Bay Watershed Council (SBWC) to present educational workshops and create educational documents and plans for special habitats – such as the [Sauvie Island and Multnomah Channel Bottomlands Conservation Opportunities](#) 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

Historically, the District has worked with a partner organization to offer urban and rural residents within the Greater Forest Park Ecosystem treatment of invasive canopy weeds such as ivy and

clematis on trees. For the FY25 budget year, this will be an effort led by District staff and will also include a pilot program around Tryon Creek State Park which will be conducted in partnership with the Tryon Creek Watershed Council and Friends of Tryon Creek State Park. To participate in this free program, residents agree to keep these invasive plants from re-establishing on treated trees. The program's goal is to reduce ivy and clematis seed spread, save trees, reduce wildfire risk, share conservation information, and engage residents in land care work.

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 has successfully expanded 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.

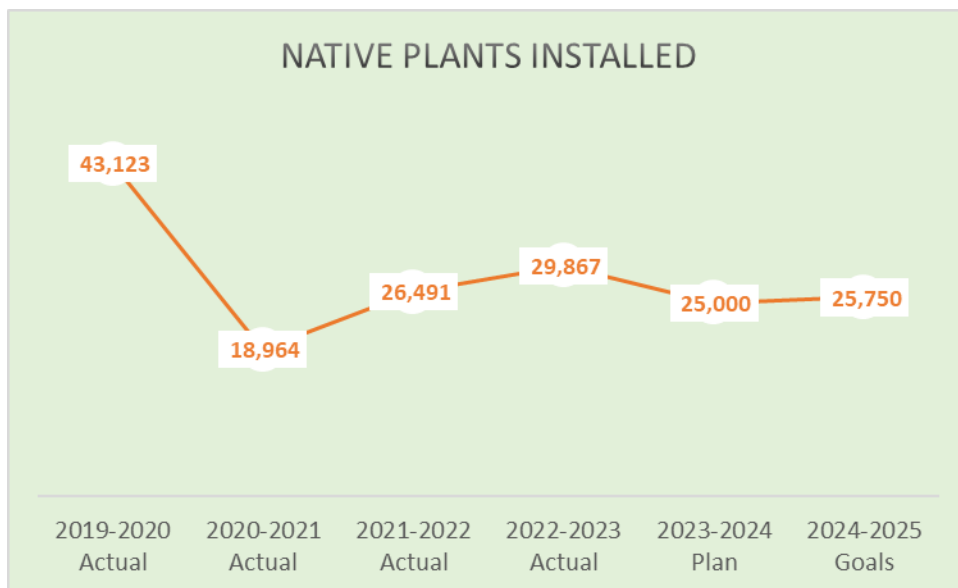
For both terrestrial and aquatic weeds, the goal is to avoid introductions through prevention and eradicate where possible in the event of an introduction. If eradication is not possible, our goal is to contain or slow the spread of these weeds. This management strategy is designed to limit the spread 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 app"

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). Lastly, the program will aim to continue fostering relationships with green workforce development programs to implement this work.

Over 300 sites will be visited over the course of the year, with most happening during Spring (April – June), Summer (August) and Fall (Sept-October). Over 1300 acres will be surveyed. Approximately 10 gross acres and 2.5 net acres are expected to be treated for high priority noxious weeds.

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.



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. In early 2024 the District successfully secured a permanent access agreement with the Oregon Department of State Lands (DSL) to allow the District to perform monitoring and maintenance of the Dairy Creek channel below the ordinary, tidally influenced high watermark.

While the bulk of this project is completed, ongoing expenses related to maintaining the restoration site are budgeted for in FY25, as they have been since FY22, within the General Fund. These expenses include \$5,000 of potential ongoing real estate contract costs associated with the easement and mapping associated with the Sturgeon Lake project. While most of this was completed in FY24, we have set aside a small amount to cover any potential remaining work. Additionally, ongoing expenditures of \$20,000 for restoration and maintenance of the riparian conditions within the project are included in our FY25 soil and farms conservation budget.

The District continues to partner with the Scappoose Bay Watershed Council (SBWC) to conduct biennial aquatic invasive plant surveys within Sturgeon Lake. The FY25 budget allows for the replanting along Dairy Creek to maintain the current buffers. 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

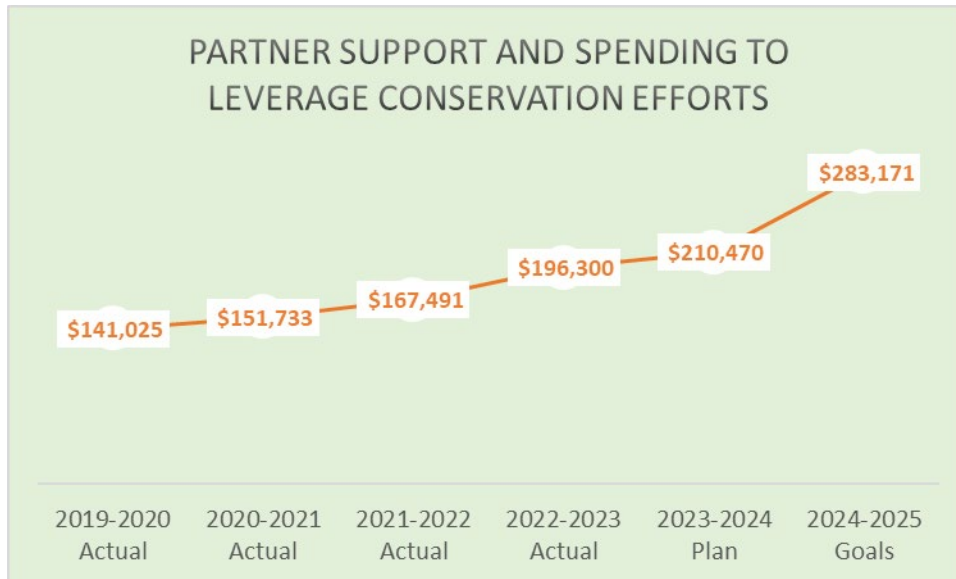
The District maintains and funds several strategic partnerships to leverage our resources and minimize duplication with other organizations. For the FY25 budget year, the District has increased partner funding support across all programs by 35% and implemented a new scoring system for ranking partner grant applications. Some of our current partnerships are described below.

Environmental Education Programs – The Environmental educational efforts include partnering with local educational institutions to install 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 FY25 budget maintains consistent levels of support for these programs. The District also provides education program funding or in-kind support to partner organizations such as the Sauvie Island Center, Friends of Tryon Creek, 7 Waters Canoe Family, Wapato Island Farms and Wisdom of the Elders. This partner funding leverages the limited staff ability and broadens the reach within our District. As a result of the Education Niche Finding project identified in the LRBP, the District is 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.

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 maximize 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 these services to

residents within our service area, Columbia Land Trust and Bird Alliance of Oregon, receive partner funding from the District.

Wisdom of the Elders – Wisdom of the Elders is a culturally based Indigenous organization that focuses on teaching Indigenous Traditional Ecological Knowledge (ITEK) and the inclusion of underserved communities. Wisdom of the Elders hires BIPOC interns assisting them to overcome financial barriers, helping develop their workforce readiness skills in environmental work and provide opportunities for interns to make connections with potential future employers. Wisdom of the Elders partners with organizations to address environmental restoration and ecosystem health.



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 has worked to embed justice, equity, diversity, and inclusion (JEDI) into its programs.

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

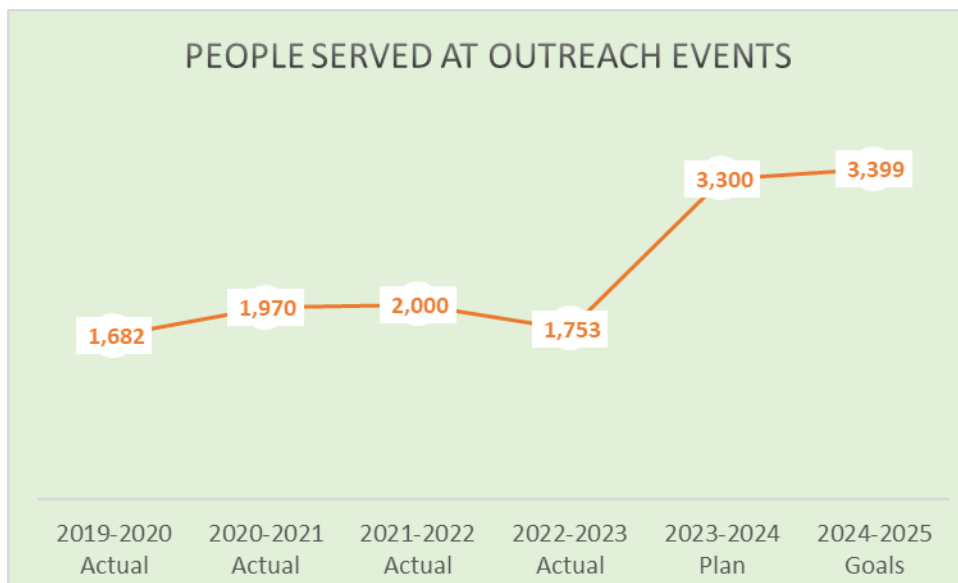
Strategic direction #10 of the Long-Range Business Plan – Long-Term Success – calls for the long-term continuous success of our conservation actions. Traditionally our long-term success actions centered on providing project hosts with the tools to maintain the District’s conservation investments over 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 engages the public through outreach and communication efforts that educate and involve the community and expand the Districts capacity to reach diverse audiences among our 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 newly redesigned website, social media, newsletters, annual reports, news releases, workshops, articles in community newsletters, and outreach activities including event tabling, presentations, and public speaking engagements. As the world has continued to become more virtual, the District has embraced varying methods of offering services and creating connections. The District produces a wide variety of resources to help share conservation information with residents, landowners, and homeowners about priority program areas and conservation activities. These resources include books, brochures, flyers, mailers, videos, banners, signs, stickers, and other creative materials.

Finance and Operations

To increase staff efficiency and capacity, the finance & operations team provides support on grant reporting, contracting, vehicle fleet needs, and technology used in the office and out in the field. The Finance and Operations team consists of the District Manager, Budget and Fiscal Manager and the Office Coordinator. Over the past 18 months several important process improvements have been identified and implemented to improve accuracy and efficiency in operations such as payroll, accounts payable, and in our accounting software, QuickBooks.

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 packet, 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. In a continuing effort to reduce costs, the District is focusing on improving operational efficiency in 2024-2025. This includes transitioning to a completely automated human resource management tools and payroll system that will allow the District to more accurately reflect program costs. We will continue to leverage current tools to maximize their efficiency and we will be developing a custom approval process/automatic import tool for invoices that will maximize time and minimize human error.

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 memorandums of agreement (MOU's), 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 community organizations, non-profits, government organizations, private companies, landowners, and individuals, are crucial to reaching our equity goals. Our work will only be successful if we are able to truly partner with the community, engage with respect, listen authentically, 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 obtain technical assistance with natural resource concerns and assistance in securing grant or loan funding for an array of natural resource conservation projects. The District assists residents with conservation planning, technical and financial assistance, federal farm bill program opportunities, and answers conservation-related questions. The District provides people within our service area with information on and assistance with conservation planning, invasive weeds, native plants, pasture and livestock, soil health, soil erosion, funding assistance, wildlife, healthy woods, habitat restoration, stormwater management, water quality protection, school gardens, and other conservation-related projects. 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 Overview

The District prepares an annual budget as allowed by Oregon Local Budget Law described in Oregon Revised Statutes (ORS) Chapter 294. This budget covers the period for July 1, 2024 to June 30, 2025. The general format is to present the actual history for the last two completed budget years and the 2024-2025 Budget for the current budget year.

In accordance with Oregon Budget Law, the resolution authorizing the budget appropriations is adopted by fund for the budget period. The District's sole fund 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.

Beginning in FY25 the District budget will be prepared on a modified cash basis (recognizing revenues when they are received, and recognizing expenditures when they are paid), consistent with the modified cash basis used to prepare the District Financial Statements. This method of accounting was adopted by the Board of Directors in consultation with the District auditor.

Under the definition of the Oregon Local Budget Law, the 2024-2025 Budget is balanced, meaning resources in the General Fund are equal to the expenditures and other requirements in the General Fund.

Budget Process

The annual budget process provides procedures for evaluating the District's needs and identifying revenue sources to meet those needs. The completed budget provides a means of controlling expenditures and a justification for imposing property taxes.

The preparation of the District's annual budget is consistent and 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 District regularly evaluates progress in comparison to the LRBP identifying key initiatives. Program goals are established with annual work plan development identifying direct relationships with strategic goals. Annual work plans guide the budget process.

Requested (December-March): The initial development of department budgets begins in late fall/early winter. Each department develops a preliminary requested budget which is used to inform the resources and requirements for the coming fiscal. The budget development begins with evaluating program goals and objectives. The District leadership conducts an extensive review of the operating and capital plans prior to including them in the proposed budget. The balanced

resources and requirements are presented to the Budget Committee highlighting key efforts planned for the upcoming year and identifying significant changes from the current budget period with the objective of soliciting input by the Budget Committee.

Proposed (April-May): The Proposed Budget is prepared and published by the Budget Officer using the results from the District's internal process and discussions. The Proposed Budget includes the budget message, which explains the budget. The Proposed Budget is presented to the Budget Committee in a noticed public meeting. The Budget Committee receives the document, takes public testimony, holds discussions and deliberations, and amends the Proposed Budget as necessary. If more meetings are required, the Budget Committee schedules them at this time. When deliberations and amendments are complete, the Budget Committee votes to approve the Proposed Budget and recommend it to the Board of Directors for adoption. A budget is "Approved" only once by the Budget Committee and this approved budget becomes the District's Approved Budget.

Approved (May-June): Once the budget has moved to the approved status, it can only be amended by the Board. If amendments by the Board exceed 10% the Board must publish notice of a second budget hearing and new financial summary and hold a second hearing before the adjusted budget can be adopted.

Adopted (June): In this final phase of the budget process a financial summary of the approved budget is published. The Board of Directors holds a public hearing to take testimony, makes amendments as necessary, and formally adopts the budget. The appropriations resolution is then filed with TSCC.

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

West Multnomah Soil & Water Conservation 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.

The primary source of income for the District is a voter approved tax base. In 2006 voters approved a permanent tax rate of 7.5 cents per \$1,000 of assessed real estate value. This enabled the District to ensure a stable revenue source for programs delivered to District constituents beginning in FY 2008.

The District's classification as a public taxing entity requires compliance with Oregon Local Budget Law. Oregon Budget law establishes procedures for preparing, presenting, and administering budgets of Oregon's local governments. This includes encouraging citizen involvement through public meetings. The process includes notification of all budget meetings which generally occur in April. During this public meeting the Budget Committee is presented with the proposed budget. The Budget Committee will receive the Budget Message from the Budget Officer, deliberate over the proposed budget and allow for public input. The Budget Message and supporting documents 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). 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.

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
Michel Oliver	Elector	Term expires 12/31/27
April Gutierrez	Elector	Term expires 12/31/27
Jan Hamer	Elector	Term expires 12/31/25
Xuan Sibell	Elector	Term expires 12/31/24
Rica Wiebe	Elector	Term expires 12/31/26
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 complete for the year.

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 for each Fund as detailed in the budget document and summarized in the resolution. The resolution makes appropriations in total for District operations by Fund, which for the District going forward is only the General Fund. The total appropriated amounts include personnel, material and services, and capital outlay. Budget law allows transfers of budgeted funds between line-item categories as long as the appropriated funds in total are not exceeded; however, District policy requires Board of Directors’ approval for these types of transfers. It is illegal to overspend an appropriation in total.

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

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.	November-December
Post notice of Budget Committee openings (if any) on website and other media	There is not a specific requirement to publish/post, but it is helpful for recruiting public members.	December
Prepare Budget Calendar	Calendar posted on website and sent to the Tax Supervising & Conservation Commission (TSCC).	1/05/2024
Appoint Budget Officer by resolution at Board Meeting	Required by ORS 294.331. District Manager to serve as Budget Officer.	1/16/2024
Appoint (if applicable) new public members of Budget Committee at Board Meeting	The Budget Committee consists of all Board members plus an equal number (7) of public members.	2/20/2024
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.	4/1/2024
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.	4/10/2024
Prepare Proposed Budget and Budget Message	Prepared by Budget Officer. Post on Website and send link to Budget Committee Members.	4/15/2024
Budget Committee Meeting 1	Public Comments taken at this time.	4/30/2024
Budget Committee Meeting 2	Second meeting, if necessary, to approve budget.	5/7/2024
File Approved Budget with TSCC	At least 30 days before Budget Hearing and no later than May 15th; TSCC reviews and prepares Certification Letter.	5/15/2024
Publish Notice of Budget Hearing	To be published in widely distributed newspaper 5 to 30 days before hearing.	5/24/2024
Budget Hearing	For acceptance of Public Comment on the Budget.	6/18/2024
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.	6/18/2024
File Adopted Budget with TSCC	Due within 15 days of adoption. Include response, if applicable, to Certification Letter.	6/28/2024
Submit resolutions and tax certification documents to County Assessor's Office	Copies must be sent to Multnomah, Columbia, and Washington Counties by July 15.	7/15/2024
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.	9/30/2024

SECTION 4: FINANCIAL SUMMARIES

Recent Financial Trends

The District maintains a single fund- the General Fund. Key sources of revenue include property tax income and grant income. In developing financial plans, staff reviews local economic data as well as history of these key revenues to identify trends that might be useful in formulating assumptions for the current year budget as well as future financial forecasts. Below is a summary table for 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.

For the Year Ended:	FY19		FY20		FY21		FY22		FY23		FY24		FY25	
	Actual	% Change	Actual	% Change	Actual	% Change	Actual	% Change	Actual	% Change	Adopted Budget	% Change	Proposed Budget	% Change 24-25
REVENUES:														
Property tax income	1,615,254	5%	1,663,586	3%	1,717,093	3%	1,919,574	12%	2,044,132	6%	2,050,744	5%	2,156,448	5%
Grant income	208,040	-2%	222,564	7%	206,942	-7%	195,434	-6%	220,304	13%	398,407	83%	2,318,828	482%
Fundraising for Sturgeon Lake														
Misc. & Charges for services	17,288	4%	16,748	-3%	14,826	-11%	37,221	151%	21,237	-43%	16,015	-25%	6,250	-61%
Interest	29,802	64%	26,024	-13%	9,208	-65%	8,551	-7%	53,448	525%	37,500	-30%	42,000	12%
Total revenues	1,870,384	5%	1,928,922	3%	1,948,069	1%	2,160,780	11%	2,339,121	8%	2,502,666	7%	4,523,526	81%
EXPENDITURES:														
Personnel services	1,127,636	6%	1,269,916	13%	1,278,300	1%	1,315,922	3%	1,453,165	10%	1,740,988	20%	1,652,157	-5%
Materials and services	587,720	-8%	579,476	-1%	495,051	-15%	642,421	30%	722,106	12%	1,056,323	46%	3,136,762	197%
Capital outlay		-100%	-	-	-	-	-	-	9,687	-	60,125	-	12,820	-79%
Total before transfers, reserves and contingencies	1,715,356	0%	1,849,392	8%	1,773,351	-4%	1,958,343	10%	2,184,958	12%	2,857,436	31%	4,801,739	68%
Transfer to/(from) Sturgeon Lake Fund	21,729		170,500	685%	(48,586)	-128%	-	-	-	-	-	-	-	-
Reserve for Future Expenditures											25,000	0%	25,000	0%
Contingency											50,000	0%	50,000	0%
Total use of funds	1,737,085	1%	2,019,892	16%	1,724,765	-15%	1,958,343	14%	2,184,958	12%	2,932,436	34%	4,876,739	66%
Change in fund balances	133,299		(90,970)		223,304		202,437		154,163		(429,770)		(353,213)	
Fund balance, beginning of year	1,018,020		1,151,319		1,060,349		1,283,653		1,486,090		1,622,000		1,472,000	
Fund balance, end of year	1,151,319	13%	1,060,349	-8%	1,283,653	21%	1,486,090	16%	1,640,253	10%	1,192,230	-27%	1,118,787	-6%
Months of Operating Expenditures	8.1		6.9		8.7		9.1		9.0		5.0		2.8	

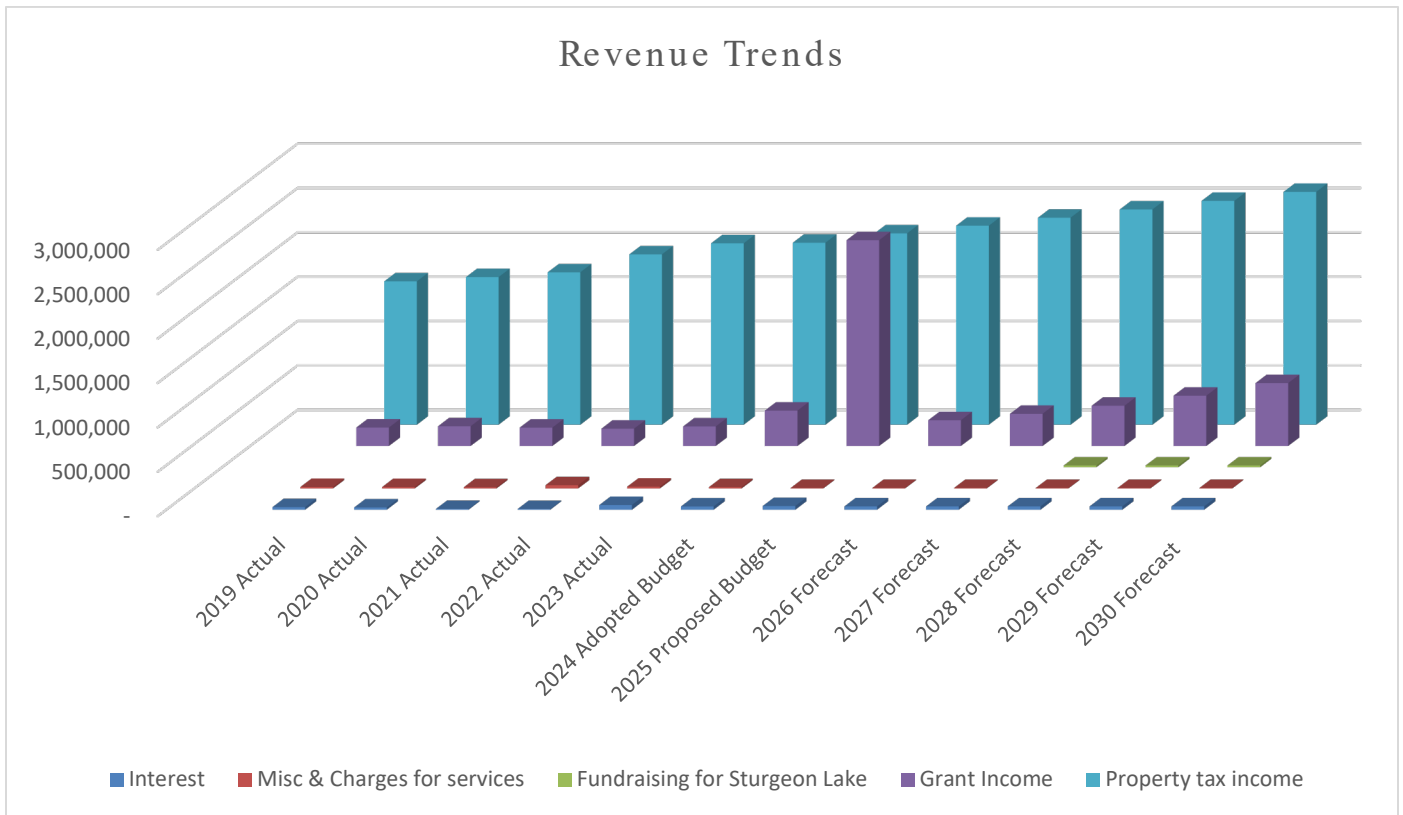
Anticipated Future Financial Trends

The District develops a financial forecast using past financial data and current economic variables to make educated assumptions for future periods reflecting the Districts long-range business plan goals. For the FY25 budget, we have included the U.S. Forest Service Community Wildfire Defense Grant. Successive years will be modified if that funding is secured.

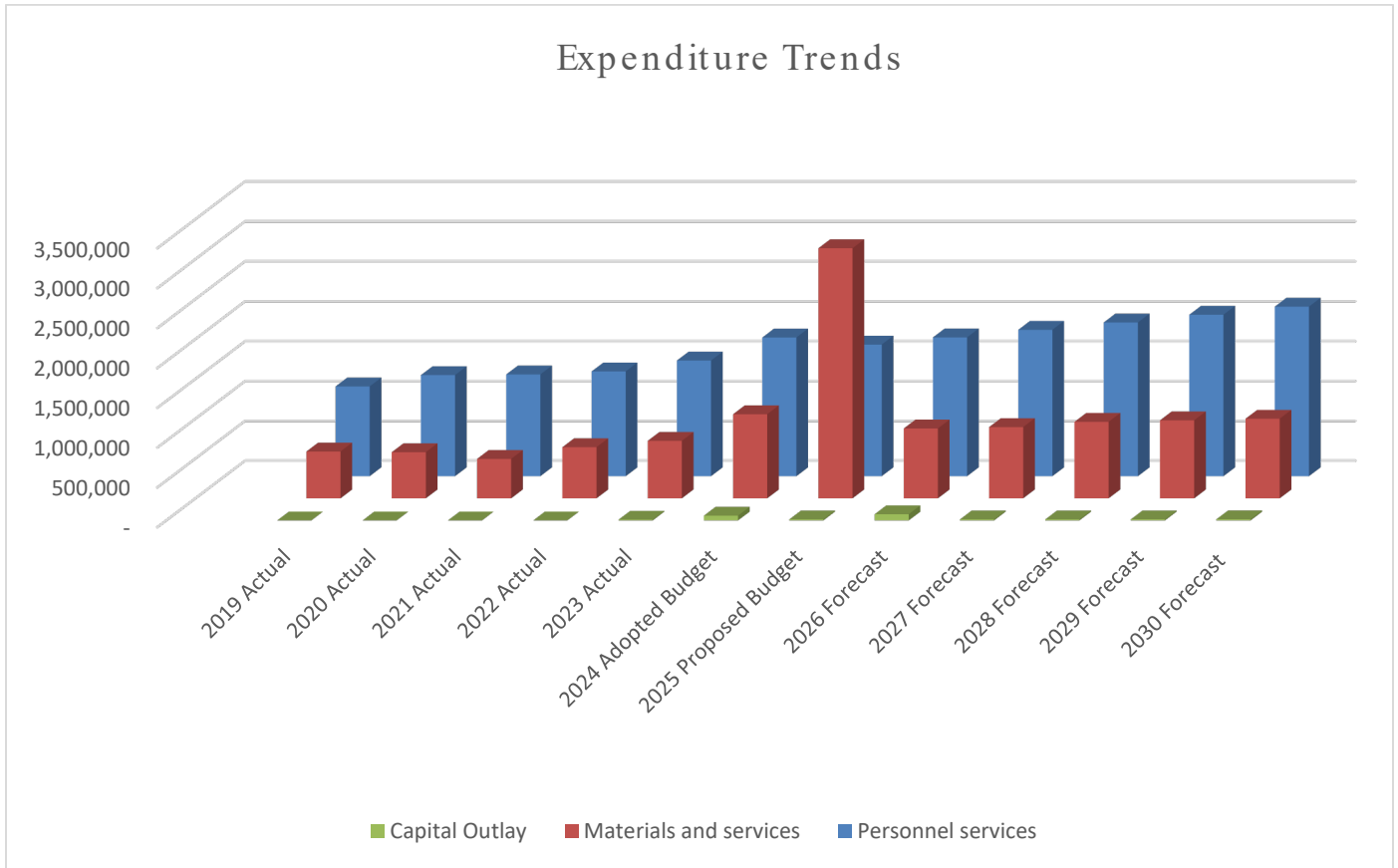
As we forecast the next five years, we anticipate securing additional grant funding to offset rising costs in Personnel Services and Materials and Services. The District's permanent property tax levy has historically primarily supported annual expenditures representing approximately 90% of the annual revenues. With property tax income projected to have only modest increases in the upcoming years, this forecast assumes an increase in alternative funding methods and that by 2030, the permanent property tax levy will be approximately 77% of our total income.

Expenditures are anticipated to increase at an inflationary rate over the next five years, while the District continues to set aside reserve funds (\$25,000/year) for future expenditures.

For the Year Ended:	FY25		FY26		FY27		FY28		FY29		FY30	
	Proposed Budget	% Change 24-25	Forecast	% Change 25-26	Forecast	% Change 26-27	Forecast	% Change 27-28	Forecast	% Change 28-29	Forecast	% Change 29-30
REVENUES:												
Property tax income	2,156,448	5%	2,242,706	4%	2,332,414	4%	2,425,711	4%	2,522,739	4%	2,623,649	4%
Grant income	2,318,828	482%	290,000	-87%	362,500	25%	453,125	25%	566,406	25%	708,008	25%
Fundraising for Sturgeon Lake			-		-		20,000	1%	20,200	1%	20,402	1%
Misc. & Charges for services	6,250	-61%	6,313	1%	6,376	1%	6,439	1%	6,504	1%	6,569	1%
Interest	42,000	12%	37,800	-10%	37,800	0%	38,178	1%	38,178	0%	38,178	0%
Total revenues	4,523,526	81%	2,576,819	-43%	2,739,090	6%	2,943,453	7%	3,154,027	7%	3,396,806	8%
EXPENDITURES:												
Personnel services	1,652,157	-5%	1,742,502	5%	1,837,788	5%	1,929,677	5%	2,026,161	5%	2,127,469	5%
Materials and services	3,136,762	197%	877,449	2%	894,998	2%	960,946	5%	980,165	2%	999,768	2%
Capital outlay	12,820	-79%	77,820	507%	12,820	-84%	13,205	3%	13,601	3%	14,009	3%
Total before transfers, reserves and contingencies	4,801,739	68%	2,697,772	-44%	2,745,607	2%	2,903,828	6%	3,019,927	4%	3,141,246	4%
Transfer to/(from) Sturgeon Lake Fund	-		-		-		-		-		0	
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	4,876,739	66%	2,772,772	-43%	2,820,607	2%	2,978,828	6%	3,094,927	4%	3,216,246	4%
Change in fund balances	(353,213)		(195,953)		(81,517)		(35,374)		59,101		180,559	
Fund balance, beginning of year	1,472,000		1,118,787		922,835		841,318		805,944		865,044	
Fund balance, end of year	1,118,787	-6%	922,835	-18%	841,318	-9%	805,944	-4%	865,044	7%	1,045,604	21%
Months of Operating Expenditures	2.8		4.1		3.7		3.3		3.4		3.99	



Expenditure Trends



Budget Documents and Funds

As part of the final budget submission process, the District prepares standardized Local Budget (LB) forms as 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. 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: General Fund Resources ([Form LB-20](#)); General Fund Requirements ([Form LB-30](#)); and a supplementary schedule of [Detailed Resources and Requirements](#). These forms can be found below.

General Fund Resources

FORM LB-20			RESOURCES General Fund (Fund)	West Multnomah SWCD		
Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-25		
Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-22	First Preceding Year 2022-23					
			Beginning Fund Balance:			
			1. Available cash on hand (cash basis) or			
1,283,653	1,486,090	1,622,000	2. Net working capital (modified cash basis as of 24	1,472,000		-
22,718	46,670	21,744	3. Previously levied taxes estimated to be received	20,448		-
8,551	53,448	37,500	4. Interest	42,000		-
-		-	5. Transfer In from Sturgeon Lake Fund			
		-	6. OTHER RESOURCES			
		-	7.			
30,000	56,200	250,000	8. Federal Funding	2,085,914		-
135,434	149,972	148,407	9. State Funding	232,914		-
30,000	14,132	-	10. Local/Regional Funding	-		-
-	-	-	11. Other Funding	-		-
		-	12.			-
		-	13.			-
37,221	21,237	16,015	14. Reimbursements & Misc	6,250		-
			15			
			16			
			17			
			18			
			19			
			20			
			21			
			22			
			23			
			24			
			25			
			26			
			27			
			28			
1,547,577	1,827,749	2,095,665	29. Total resources, except taxes to be levied	3,859,526	-	-
		2,029,000	30. Taxes estimated to be received	2,136,000		-
1,896,856	1,997,461		31. Taxes collected in year levied			
3,444,433	3,825,210	4,124,665	32. TOTAL RESOURCES	5,995,526	-	-

General Fund Requirements

**FORM
LB-30**

**BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
General Fund**

West Multnomah SWCD

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
				PERSONNEL SERVICES				
1	1,315,922	1,453,165	1,740,988	1 Personnel Services	1,652,157		-	1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	1,315,922	1,453,165	1,740,988	7 TOTAL PERSONNEL SERVICES	1,652,157		-	7
	10.8	10.8	11.3	Total Full-Time Equivalent (FTE)	11.6		-	
				MATERIALS AND SERVICES				
8	253,148	449,500	326,603	8 Operations	338,263		-	8
9	389,273	272,606	729,720	9 Conservation Programs & Services	2,798,499		-	9
10				10				10
11				11				11
12				12				12
13				13				13
14	642,421	722,106	1,056,323	14 TOTAL MATERIALS AND SERVICES	3,136,762		-	14
				CAPITAL OUTLAY				
15	-	9,687	60,125	15 Capital Outlay	12,820		-	15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	-	9,687	60,125	21 TOTAL CAPITAL OUTLAY	12,820		-	21
				Interfund Transfer and Other				
22	-	-	-	22 Transfer Out to Sturgeon Lake Special Fund	-		-	22
23				23			-	23
24			50,000	24 Reserved for Future Expenditures	25,000		-	24
25			25,000	25 General Operating Contingency	50,000		-	25
26	-	-	75,000	26 TOTAL TRANSFERS, RESERVES & CONTING.	75,000		-	26
27	1,958,343	2,184,958	2,932,436	27 TOTAL EXPENDITURES	4,876,739		-	27
28	1,486,090	1,640,252	1,192,230	28 UNAPPROPRIATED ENDING FUND BAL.	1,118,787		-	28
29	3,444,433	3,825,210	4,124,665	29 TOTAL	5,995,526		-	29

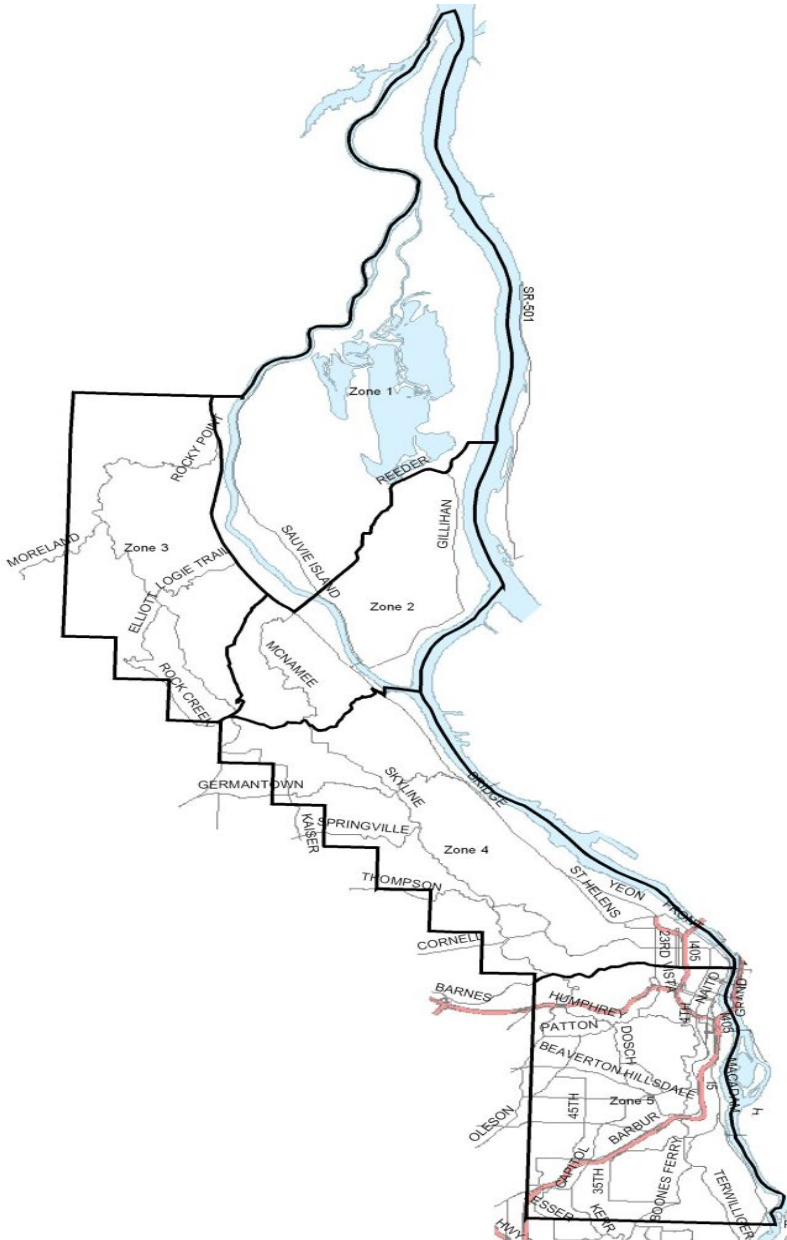
Detailed Resources and Requirements

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT DETAILED RESOURCES AND EXPENDITURES	Administration & Communications & Outreach	Education	Forestry Programs	Habitats	Farms & Soils	Invasive Weeds Programs	Urban Programs	Proposed Budget General Fund (LB-20 & 30)
Beginning Balance	1,472,000							1,472,000
Previously Levied Taxes estimated to be rec'd	20,448							20,448
Earnings from temporary investments	42,000							42,000
Total before Grants, Prop, Taxes and Misc.	1,534,448	-	-	-	-	-	-	1,534,448
Federal Funding (USDA FSA, NRCS, NACD)			1,871,500		14,414		200,000	2,085,914
State Funding (ODA, OWEB, OSWB, OISC, ODF)	26,372	-		22,500	\$ 130,132.00	53,910		232,914
Local/Regional Funding (CREST, OWF)								-
Other Funding								-
Reimb & Misc & Contributions (workshops, cost-share, BES, Parks)	6,250							6,250
Total Other Resources	32,622	-	1,871,500	22,500	144,546	53,910	200,000	2,325,078
Taxes Estimated to be Received	2,136,000							2,136,000
All Resources less Beginning Balance	2,231,070	-	1,871,500	22,500	144,546	53,910	200,000	4,523,526
Total Resources	3,703,070	-	1,871,500	22,500	144,546	53,910	200,000	5,995,526
Expenditures								
Salaries & Wages	399,582	-	133,766	131,849	119,763	180,203	133,766	1,098,929
Insurance: Medical, Life, Vision, Dental	60,757	-	9,201	20,719	20,569	49,331	30,181	190,758
Worker's Comp	2,636	-	639	675	609	1,533	639	6,732
PERS	104,999	-	24,547	29,733	24,547	52,192	24,547	260,564
Payroll Taxes	34,607	-	11,585	11,419	10,372	15,607	11,585	95,175
Total Personnel	602,580	-	179,738	194,395	175,859	298,866	200,718	1,652,157
Forestry			1,881,400					1,881,400
Habitats				87,000				87,000
Soil & Farms					94,750			94,750
Urban							236,250	236,250
Invasive Species						105,500		105,500
Education Programs		16,300						16,300
Conservation Pool Funding			20,964	60,032	1,876	-	11,256	94,128
Partner Funding		150,625		10,250		22,000	100,296	283,171
Total Conservation Programs	-	166,925	1,902,364	157,282	96,626	127,500	347,802	2,798,499
Events & Supplies	17,350							17,350
Printing/Production/Signage, Banners, Displays	24,400							24,400
Sponsorship of Community Events	2,390							2,390
LRBP Implementation and messaging	2,000							2,000
Special Project (Website redesign)	-							-
Outreach and Translation Services	4,500							4,500
Website hosting, Media, Advertising, Marketing, Creative Services	11,060							11,060
Communication & Outreach Expenses	61,700	-	-	-	-	-	-	61,700
Facilities (office rent, storage, parking)	59,089							59,089
Computers/Maintenance (monthly support, software and add-ons)	20,660							20,660
Program related transportation (vehicles, gas, parking) & field supplies	22,800							22,800
Communications (Phone and Internet)	20,441							20,441
Insurance (general liab., auto, property, crime)	12,990							12,990
Membership & Profess. Organizational Dues & Licesning Fees	17,340							17,340
Office & meeting supplies (includes field supplies used across programs)	11,150							11,150
Professional Contracted Accounting and Auditing Services	26,500							26,500
Professional Contracted HR and Recruiting Services	31,343							31,343
Service and other fees (bank fees, payroll fees, legal notices)	9,400							9,400
Furniture / Office Equipment / Software	10,400							10,400
Legal Real Estate Services	5,000							5,000
Climate friendly commute incentive	3,750							3,750
Staff and Board Training	25,700							25,700
Administrative Operating Expenses	276,563	-	-	-	-	-	-	276,563
Total Administrative and Communications Operations	338,263	-	-	-	-	-	-	338,263
Total Materials and Services Expenses	338,263	166,925	1,902,364	157,282	96,626	127,500	347,802	3,136,762
Sturgeon Lake Stewardship Capital expenditures								-
IT	12,820							12,820
Total Capital Outlay	12,820	-	-	-	-	-	-	12,820
Total Personnel, M&S, Capital; Before SL Xfer, Conting, Reserves	953,663	166,925	2,082,103	351,677	272,485	426,366	548,520	4,801,739
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	1,028,663	166,925	2,082,103	351,677	272,485	426,366	548,520	4,876,739
Ending Fund Balance Required								
For minimum required months of operations funding								846,000
Reserve for Future Expenses or Economic Stabilization Reserve								175,000
Assigned to Sturgeon Lake Stewardship Account								97,787
Total Ending Fund Balance Required								1,118,787
Total Requirements								5,995,526
Total Appropriated (includes Contingency)								4,851,739
Total Unappropriated (includes reserve and Stewardship account)								1,143,787

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 served is approximately 136,000.



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

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

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

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

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

Topography

Our service area contains approximately 86,260 acres, of which 17,097 are non-industrial private forestland and 3,691 are industrial forestland. Public forestland includes 1,035 acres of Federal land, 2,181 acres owned by Metro, 89 acres owned by the State of Oregon and 21 acres

owned by Multnomah County. According to the U.S. Census Bureau, the county has a total area of 466 square miles (1,206 km²), of which 435 square miles (1,127 km²) are land and 79 km² (30 sq. mi or 6.53%) are water.

Land Use

Our District is a diverse landscape of urban and rural uses. The urban area includes downtown Portland, made up of businesses properties, private apartments and condominiums, 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 the previous editions.

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

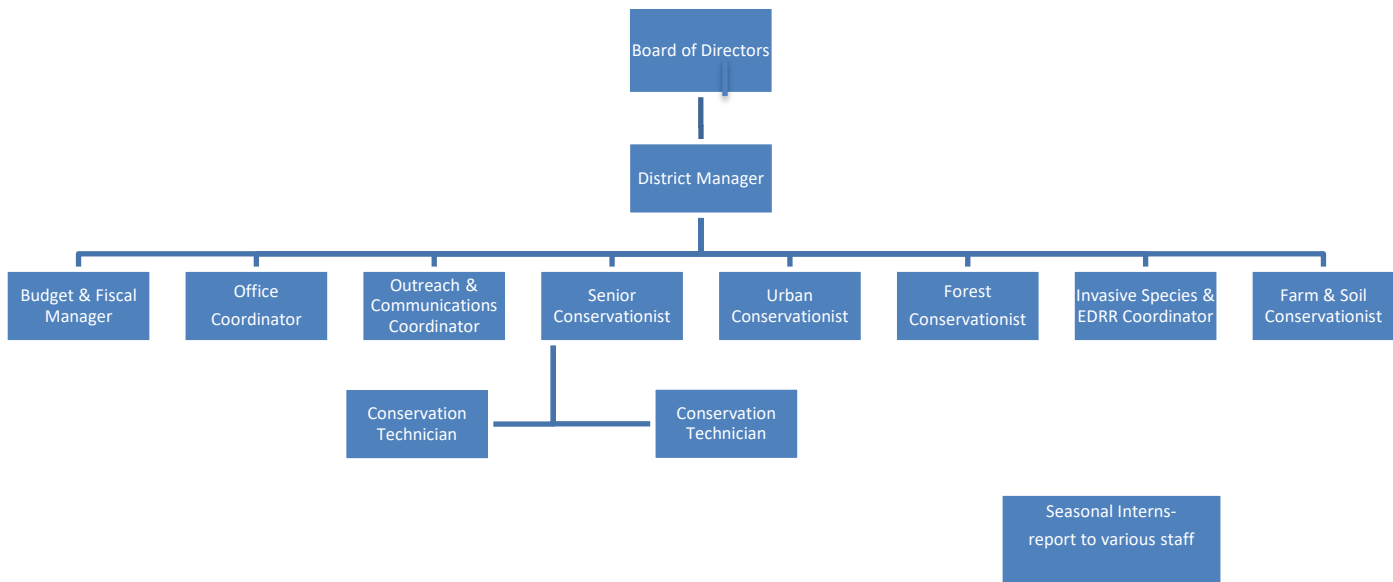
History

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

The District was organized as the Sauvie Island Soil Conservation District. The District expanded to its current size in April 1975 and changed to its existing name, West Multnomah Soil & Water

Conservation District. In November 2006, District voters approved a tax base 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 positions identified in the Organization Chart. 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 networking 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, 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 and manages the District Partner Grant 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 fulltime 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 on 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 the 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.

Modified Cash Basis of Accounting: A method of accounting that uses features of both the cash basis and accrual basis of accounting. Modified cash basis is a hybrid-modified cash-basis allows for inclusion of short-term items but also allows inclusion of long term items as you would in the accrual method.

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
CWDG	Community Wildfire Defense Grant (USDA)
DEI	Diversity, Equity, and Inclusion
DEQ	Department of Environmental Quality (Oregon)
DSL	Department of State Lands (Oregon)
ECO	Ecology in Classrooms & Outdoors
EDRR	Early Detection Rapid Response
EQIP	Environmental Quality Incentives Program
ESA	Endangered Species Act (Federal)
EWP	Emergency Watershed Protection Program
FPC	Forest Park Conservancy
FTE	Full Time Equivalent Employee (2080 hours/year)
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HEL	Highly Erodible Land
HRA VEBA	Health Reimbursement Arrangement Voluntary Employees' Beneficiary Association
IT	Information Technology
LAC	Local Advisory Committee
LB Forms	Local Budget Forms
LGIP	Local Government Investment Pool
LMA	Local Management Agency (Oregon SB1010)
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). Most of the policies represent long-standing principles and practices which have guided the District in the past and have helped maintain financial stability since 2006, when the District voters approved a tax base.

Budget and Financial Planning

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

Finance and Accounting

- Financial and accounting duties and responsibilities will be separated for internal control purposes to the greatest extent possible so that no one staff member can control all phases of collecting cash,

recording cash, processing transactions and reconciling accounts in a way that permits errors or omissions to go undetected.

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

Use of District Resources

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

Revenue and Cash Management

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

Investment

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

Asset Management

- It is the policy of the District to maintain accountability for its assets. The District will maintain asset records and verify those records by a physical inventory at least annually.

- The District will maintain its physical assets at a level that is adequate to protect its capital investment and to minimize future maintenance and replacement cost. The District budget will provide for adequate maintenance and orderly replacement of its assets.

- In addition, it is the policy of the District that the disposal of surplus property is accomplished through an efficient and appropriate process that is in compliance with applicable laws and regulations, and that achieves results that are in the best interest of the District and its taxpayers.

Debt

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