



West Multnomah Soil & Water Conservation District (WMSWCD) Board Meeting Minutes 12/17/2024

**1. Meeting Location and Time:**

Location: remote via Zoom meeting. The meeting was called to order by Chair Preeg Riggsby at 6:02 PM.

**2. Introductions and Agenda Approval:**

Directors Present: Looney, Miller, Preeg Riggsby, Sowder, Hamer (6:21PM); Staff Present: DM Barlow, Williams-Conway, Taylor, Mauser; NRCS District Conservationist: Galland; Auditor: Winkel; Budget Committee Member: Oliver; Public Members: Lazar, Foster, Topaz, Spector.

The agenda was approved by acclamation.

**3. Minutes:**

Board members reviewed the WMSWCD Board Meeting minutes from 11/19/2024<sup>i</sup>.

Director Looney made a motion to approve the Board meeting minutes as written, and Director Sowder seconded the motion. The motion was approved with a vote of 4-0. Director Hartline was not present at this meeting, Director Hamer was absent for this portion of the meeting, and the Zone 4 seat is vacant due to the recent passing of the Zone Director.

**4. Review of Treasurer's Reports:**

Director Miller presented the November financial report prepared by Budget and Fiscal Manager (BFM) Williams-Conway, highlighting that the District's net income is currently \$156,936 ahead of budget at this time. Prior year property taxes & interest earnings are currently higher than budgeted and the District has underspent in key areas. November is a month when tax revenue is received, and November 2024 was over \$1.1 million in tax revenue. Interest rates, while slightly lower than October's 5%, continue to provide a favorable return. Graphics and trends show the District's spending remains under budget in multiple departments, and tax receipts have improved the overall cash position. The District is in a strong financial standing compared to budget, largely due to lower-than-expected expenses.

The following reports were reviewed:

- a) WMSWCD-Balance Sheet as of November 31, 2024<sup>ii</sup>
- b) WMSWCD-Budget Performance Report for November 31, 2024<sup>iii</sup>

**5. Auditors Presentation:**

The Board received the annual audit presentation<sup>iv</sup> from auditor Rich Winkel from Dougall Conradie, who provided a detailed explanation of this year's transition from using a modified accrual accounting method to a modified cash basis for the fiscal year ended June 30, 2024. Winkel confirmed that the District once again received an unmodified (clean) audit opinion, indicating no material misstatements in the financial statements. He highlighted key differences resulting from the new modified cash basis accounting method, including the removal of accounts receivable, accounts payable, and long-term pension liabilities from the Balance Sheet financial statements, which now appear solely in the footnotes. Winkel also pointed out that, under the modified cash basis, revenues and expenses are recorded only when funds are received or paid, leading to a more straightforward and transparent

representation of the District's financial position. During the review, Winkel noted strong internal controls, full compliance with state requirements, and the absence of any findings or recommendations. Board members expressed appreciation for Winkel's clear explanation and thoroughness over the years, noting that this was the first formal audit presentation in two decades. They also commended the clean audit results, reaffirming public confidence in the District's financial management.

**6. Appoint Director Miller as Associate Director effective January 1, 2025:**

This item was deferred. Director Miller will be appointed as an Associate Director after newly elected board members are sworn in at the January 2025 meeting.

**7. Update on funding sources for District contribution to commercial forest property acquisition:**

BFM Williams-Conway presented potential funding paths for the Trust for Public Land's (TPL) forest acquisition, which aims to transfer a large former commercial forest to Oregon State University (OSU) for management as a working demonstration forest. The Board examined possible contribution levels of \$100,000 and \$75,000, identifying underspent budget lines in areas such as personnel services, contracted professional services, legal expenses, and the conservation funding pool that could support the project. She also noted that \$25,000 in "reserve for future expenditures" could be freed up with a Board I resolution, and some contingency funds could be used if necessary. While additional tax revenue had initially been considered, early indications suggest receipts will align closely with projections rather than exceed them. The Board will defer any final decision until the OSU Board of Trustees finalizes key donor agreements in mid-January. Should OSU confirm its involvement, the Board will revisit the funding options and possibly pass a resolution at its January meeting. Members expressed gratitude for the clarity of the financial scenarios and recognized the project's importance, particularly given its alignment with the values of the late Board Director Lightcap.

**8. Forest Conservationist Presentation:**

Staff Taylor provided an update on the District's forestry conservation initiatives, including her recent return from family leave and the program's current projects. While she was out, staff successfully managed a large planting effort covering approximately ten acres with thousands of new seedlings. Upon her return, Taylor worked to reengage landowners and initiate new restoration projects, focusing on controlling invasive species such as holly, blackberry, and ladder fuels, as well as stabilizing erosion-prone logging roads on previously industrial forest properties. She completed a forest stewardship plan for a five-acre mature conifer stand on Sauvie Island, addressing laminated root rot issues and recommending species diversity to improve forest resilience. Taylor also updated the Board on efforts related to wildfire risk reduction, including pursuing federal grants, conducting a May workshop with local fire agencies and the Oregon State Fire Marshal, and building partnerships among landowners to create contiguous areas of fuel-reduction management. While a large federal grant application submitted a year ago fell just short of funding, the team plans to reapply for the same grant as well as consider smaller grants to advance wildfire preparedness in the Tualatin Mountains. Taylor encouraged Board members to refer any potential landowners who could benefit from stewardship planning and thanked them for the opportunity to present her work.

**9. Public Comment Period:**

No Public Comment

#### **10. Resolution 2024.12.17 – Adopt the Financial Policies & Procedures Manual:**

BFM Williams-Conway presented a comprehensive new Financial Policies and Procedures Manual that compiles existing policies, clarifies roles and responsibilities, and includes updated processes resulting from automation and other improvements. The document, which aligns with best practices and enhances financial transparency, codifies current procedures and safeguards. It was noted that while most of the policies were already being practiced, the new manual consolidates them into a single resource that will assist both current and future personnel. The Board expressed appreciation for the thoroughness and clarity of the manual. Director Miller made a motion to adopt the resolution. Director Sowder seconded the motion, and the resolution was adopted with a vote of 5-0. Director Hartline was absent from this meeting, and the Zone 4 director seat is vacant.

#### **11. NRCS District Conservationist Presentation:**

Natural Resources Conservation Service (NRCS) District Conservationist Galland provided an update on federal conservation programs available to local farmers and forest owners. She explained NRCS's primary funding mechanisms: the Environmental Quality Incentives Program (EQIP) for operations needing initial conservation investments, and the Conservation Stewardship Program (CSP) for more experienced land managers seeking to enhance existing practices. Over the past year, Galland's team processed a record 65 contracts across Clackamas and Multnomah Counties, delivering over \$1 million in total assistance. This included increased support for livestock operators and forestry work, accomplished despite staffing and administrative challenges. Galland proposed a future presentation to educate Board members about NRCS programs and their historical partnership with conservation districts. She also announced the upcoming Local Work Group (LWG) meeting in February, a forum for gathering stakeholder input to guide future NRCS funding priorities.

#### **12. District Manager Highlights:**

DM Barlow provided several key updates. She first noted that the Natural Resources Conservation Service (NRCS) urban conservationist, Stephanie Payne, will hold a Local Working Group (LWG) meeting in January, complementing the February session Kim Galland previously mentioned. Both gatherings will inform NRCS conservation priorities based on stakeholder input.

Barlow then updated the Board on the Oregon Administrative Rules (OAR) now in place for the Wildlife Habitat Conservation and Management Program (WHCMP). The WHCMP is a cooperative effort involving state and local governments and other partners to incentivize private landowners to voluntarily conserve native wildlife habitat. The Oregon Legislature created the WHCMP to offer a property tax incentive to private landowners who want to provide wildlife habitat on their properties instead of, or in addition to, farming, growing timber or other land uses. Under the WHCMP, land subject to an approved wildlife habitat conservation and management plan receives a wildlife habitat special assessment, where property taxes are assessed at the relatively low value that would apply if the land were being farmed or used for commercial forestry. The Oregon Department of Fish and Wildlife (ODFW) recently finalized OAR, setting a minimum property size of 10 acres for participation and prioritizing special habitats like oak woodlands and certain sensitive species areas. West Multnomah will collaborate with ODFW and neighboring districts, conduct outreach, and help landowners apply once the program's application dates are announced.

Lastly, DM Barlow reported growing community interest in serving on the District's Budget Committee and as Associate Directors. Several individuals have expressed interest through the District's website,

and the Board will review and approve Budget Committee members in the coming months. Increased outreach and public visibility appear to be encouraging broader community involvement in the District's work.

### **13. Director Check In's:**

Director Preeg Riggsby highlighted a recent "Fintastic Film Festival" hosted by Tryon Creek Watershed Council and Lewis & Clark College and many community partners, The films focused on fish passage barriers, cultural significance of lamprey, and other aquatic species.

Director Preeg Riggsby then acknowledged the passing of longtime Director Brian Lightcap and discussed the future process for filling his now-vacant Director position, emphasizing transparency and public outreach. Directors suggested commemorating Lightcap's contributions—particularly toward the Sturgeon Lake Restoration Project—possibly through a dedicated memorial plaque and tree planting.

Director Looney shared an update on the robust volunteer turnout for the Harborton frog migration project, which now has more than enough volunteers to safely ferry frogs across Hwy 30.

### **14. Upcoming Meetings:**

Next Board Meeting: January 21, 2025, via Zoom.

The meeting was adjourned at 8:07 PM.

<sup>i</sup> WMSWCD Board meeting minutes November 19, 2024

<sup>ii</sup> WMSWCD Balance Sheet as of November 31, 2024

<sup>iii</sup> WMSWCD Budget Performance Sheet as of November 31, 2024

<sup>iv</sup> FY 2023-2024 Auditor's Report

<sup>v</sup> Resolution 2024.12.17 – Adopt the Financial Policies & Procedures Manual

<sup>vi</sup> Staff Reports