

An aerial photograph of Portland, Oregon, showing a dense urban landscape with various buildings and green spaces. In the background, the snow-capped peak of Mount Hood is visible under a blue sky with scattered clouds. The entire image is framed by a thick green border.

# West Multnomah Soil & Water Conservation District

Proposed Budget  
Fiscal Year 2025-2026  
Portland, Oregon

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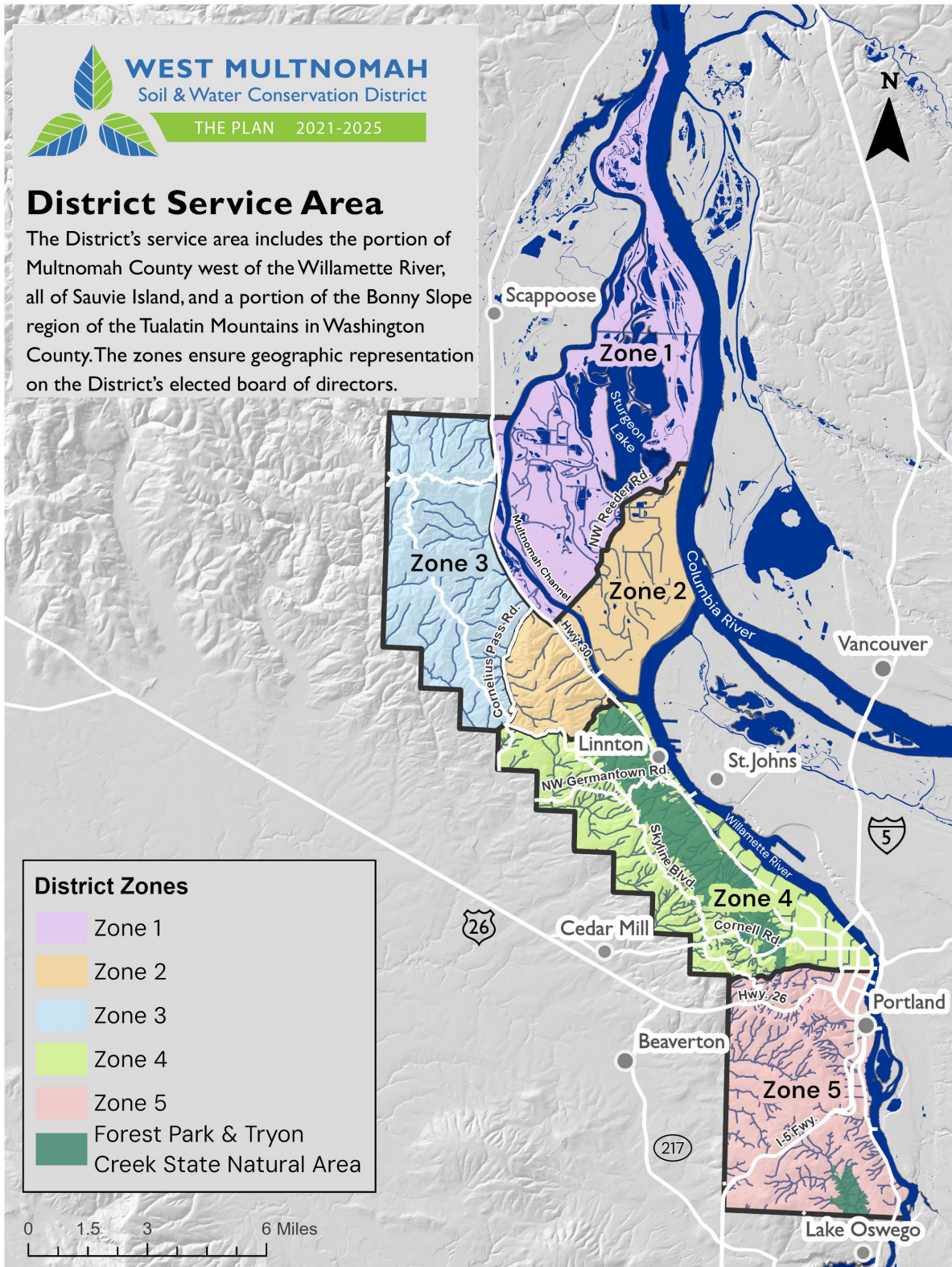
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


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## District Service Area

The District's service area includes the portion of Multnomah County west of the Willamette River, all of Sauvie Island, and a portion of the Bonny Slope region of the Tualatin Mountains in Washington County. The zones ensure geographic representation on the District's elected board of directors.



District Zones	
	Zone 1
	Zone 2
	Zone 3
	Zone 4
	Zone 5
	Forest Park & Tryon Creek State Natural Area



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**West Multnomah Soil & Water District  
Oregon**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **West Multnomah Soil & Water Conservation District, Oregon**, for its Annual Budget for the fiscal year beginning **July 1, 2025**. 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

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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.

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# DISTRICT MANAGER INTRODUCTION

April 2025

To West Multnomah Soil & Water Conservation District Stakeholders:

I am pleased to present the West Multnomah Soil & Water Conservation District's 2025-2026 Annual Budget. This marks the third budget to be considered for approval during my tenure as District Manager, and I have confidence in our budget development process and the District's financial stability.

West Multnomah Soil & Water Conservation District remains committed to its mission of providing resources, information, and expertise to inspire people to actively improve air and water quality, fish and wildlife habitat, and soil health to continue to protect and preserve the natural resources of our District. In the coming year we will face significant challenges, including ongoing environmental changes and shifts in federal support to the District and our partners. We will continue to apply the District's values, policies and practices in addressing the pressing conservation issues that impact our local ecosystems.

Even with these issues in mind, I believe the District has the ability to continue to make significant progress in conservation efforts within our District. We have a team of skilled professionals who are deeply committed to the District's mission. This budget will help us maintain our reputation as a supportive and sought-after workplace, attracting individuals who are passionate about advancing our conservation goals, while also providing funding support to partners and landowners who amplify the work of the District.

This budget is the foundation that supports the work necessary to achieve our mission. It has been developed through a transparent public process, involving many months of careful planning. In a collaborative approach, the budget process included identifying needs, gathering input from program staff, and establishing priorities. In accordance with Oregon Budget Law, we held open public meetings and actively sought feedback to ensure transparency and compliance throughout the budgeting process. The result is a budget that underscores our commitment to offering financial predictability, supporting partnerships within our community, and delivering reliable conservation results.

The 2025-2026 Annual Budget reflects West Multnomah Soil & Water Conservation District's careful financial planning and thoughtful decision-making. While our resources are modest, this budget provides the necessary means to continue advancing our conservation goals for the future.

Sincerely,

*Lynn Barlow*

District Manager and Budget Officer

West Multnomah Soil & Water Conservation District



# BUDGET MESSAGE

This budget for Fiscal Year 2026 (FY26), covering the period from July 1, 2025, through June 30, 2026, has been developed using a bottom-up approach. This approach means that each program creates its own budget based on projected needs and expenses, which are then aggregated to form the overall organizational budget. This approach fosters a collaborative budget approach intended to lead to a more realistic and accurate budget. Each conservation program submits budget requests based on their most pressing needs and work requirements, all aligned with their respective Annual Work Plans for FY26.

The budget is drafted in compliance with Oregon Budget Law, as outlined in Oregon Revised Statutes (ORS) Chapter 294.305 to 294.565. This ensures that the District's budgeting process meets legal requirements and is transparent and accountable to our stakeholders.

This Budget Message reflects both the District's short-term objectives and long-term goals. It supports the implementation of the District's Annual Work Plans and programs for FY26, while staying aligned with the District's mission, vision, and guiding values as discussed in the section entitled [The District](#). For a comprehensive overview into our financial outlook, please refer to [Financial Summaries](#), where you will also find our [Five-year Financial Forecast](#).

The West Multnomah Soil & Water Conservation District is committed to using this budget to foster the success of our programs, achieve the goals in the District's Long Range Business Plan, and ensure continued conservation efforts in the coming fiscal year.

## Budget In Brief

**West Multnomah Soil & Water Conservation District** is committed to sound fiscal management and financial reporting. Developing the annual budget emphasizes providing sufficient funding for high-quality services and programs. The Budget-in-Brief is a condensed description of West Multnomah Soil & Water Conservation District (the District) and its budget. The District's fiscal year runs July 1 through June 30.

## UNDERSTANDING THE DISTRICT'S RESOURCES (FUNDING)

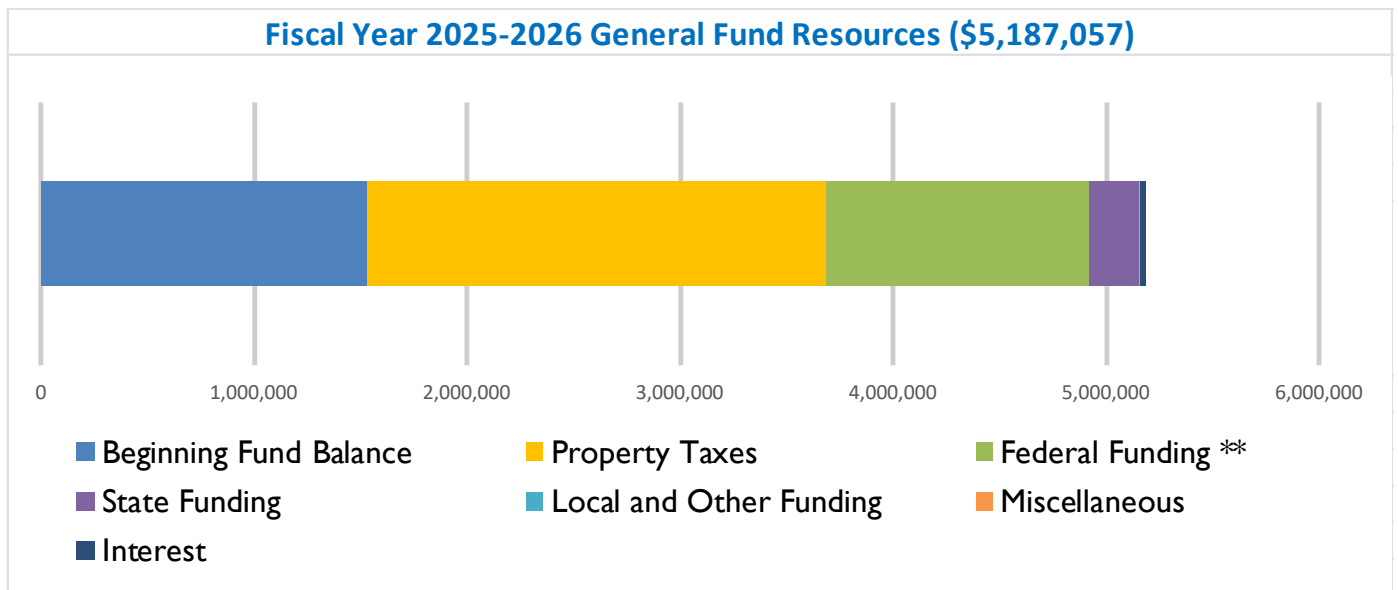
Each year, the District begins its budget process by estimating the available, unspent funds that will carry over from the current fiscal year into the next. This amount is known as the **Beginning Fund Balance**, and it serves as the starting point for planning the upcoming year's budget.

The District's primary resources are property taxes and grants, with additional minor revenue streams. These resources are carefully estimated based on factors like district growth, historical trends, and current data. Property tax revenues are calculated, including any necessary compression adjustments, and are budgeted using conservative estimates.

For the fiscal year 2026 (FY26), the District's overall general fund resources are projected at **\$5,187,057**, an increase of **\$1,043,032** from the previous year. This increase is largely attributed to anticipated grant funding for the **Community Wildfire Defense Grant** and an increase in the beginning fund balance

**FY26 Funding Resources plus Beginning Fund Balance (Projected: \$5,187,057)**

- Property Taxes: \$2,160,693**  
 This revenue is collected from property owners to support conservation efforts within the District. The property tax rate is **7.5 cents per \$1,000** of assessed property value.
- Grant Sources Federal and State: \$1,464,464**  
 Includes all grants anticipated for the fiscal year.
- Miscellaneous Revenues: \$6,400**  
 Revenues from sources not captured in other categories, such as fees for classes offered by the District, revenue from sales of Meadowsaping Handbooks, and other sources not included elsewhere.
- Interest Income: \$27,500**  
 Earnings from investments in the **Local Government Investment Pool (LGIP)**.
- Beginning Fund Balance: \$1,528,000**  
 Available unspent funds carried forward from the previous fiscal year, serving as the starting point for the current year's budget planning and operations.



Type	FY 24-25 Budget	FY 25-26 Budget	Comparison- FY25-26 to FY24-25	
			Increase / (Decrease)	%
<b>Beginning Fund Balance</b>	1,472,000	<b>1,528,000</b>	56,000	4
<b>Property Taxes</b>	2,156,448	<b>2,160,693</b>	4,245	0
<b>Federal Funding **</b>	234,414	<b>1,234,500</b>	1,000,086	427
<b>State Funding</b>	232,913	<b>229,964</b>	(2,949)	(1)
<b>Local and Other Funding</b>	-	-	-	0
<b>Miscellaneous</b>	6,250	<b>6,400</b>	150	2
<b>Interest</b>	42,000	<b>27,500</b>	(14,500)	(35)
<b>Total</b>	<b>4,144,025</b>	<b>5,187,057</b>	<b>1,043,032</b>	<b>25</b>

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

## UNDERSTANDING THE DISTRICT'S REQUIREMENTS (EXPENDITURES)

The District's requirements are structured in accordance with **Oregon Budget Law** and fall into three major categories: Personnel Services, Materials & Services and Operating Contingencies & Reserves.

The District's requirements primarily focus on supporting conservation programs and initiatives that protect natural resources, promote sustainable land use practices, and improve water quality within the district boundaries. The budget is allocated to areas such as personnel services, which cover salaries and benefits for staff working on conservation planning, education, and program implementation. Materials and services expenditures fund the operations that support the District's ongoing programs, including outreach, technical assistance, and conservation project management.

Additionally, the district allocates resources to capital outlay for purchasing equipment necessary for effective operations. Contingency funds are also set aside to address unforeseen expenses or emergencies that may arise within the fiscal year. Reserve funds are earmarked for future opportunities, ensuring the district can continue its work in future years without disruption.

Finally, the district maintains an unappropriated ending fund balance, equivalent to 4.5 months of operating requirements, which ensures district operations continue until current year tax revenues are received.

All district requirements are carefully planned to align with the district's priorities by utilizing staff workplans and to maximize the impact of its conservation initiatives.

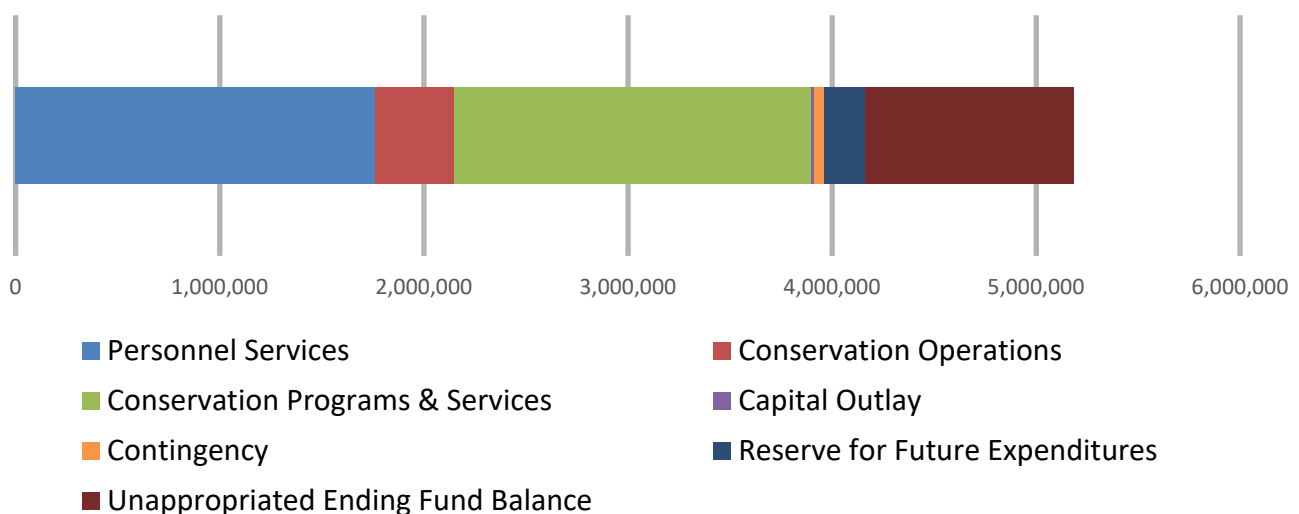
For the fiscal year 2026 (FY26), the District's overall general fund requirements are projected at **\$5,187,057**, an increase of **\$1,043,032** from the previous year. This increase includes inflationary increases in Personnel Services and Operations, as well as a significant increase in Conservation Programs related to the services that will be provided by the anticipated **USFS Community Wildfire Defense Grant**.

**FY26 Funding Requirements (Projected: \$5,187,057)**

1. **Personnel Services: \$1,761,702**  
Salaries and benefits for District staff.
2. **Materials & Services: \$2,137,105**  
All operational costs, including the costs of operation expenses and services necessary to support conservation programs, technical assistance and ongoing conservation projects.
3. **Capital Outlay: \$14,000**  
Represents funds allocated for the purchase of computer equipment that is essential for supporting the Districts operations and goals.
4. **Operating Contingencies and Reserves: \$250,000**  
\$50,000 contingency is set aside for **unexpected requirements** that exceed budgeted amounts in requirements, and \$200,000 set aside for reserves for future conservation projects.
5. **Unappropriated Ending Fund Balance: \$1,024,250**  
Anticipated portion of the FY26 budget surplus which remains unspent at the end of the fiscal year and is not designated for specific expenditures. The unappropriated ending fund balance will serve as the starting point for FY27's budgeting process.

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

**Fiscal Year 2025-2026 General Fund Requirements (\$5,187,057)**



Type	FY 24-25 Budget	FY 25-26 Budget	Comparison- FY25-26 to FY24-25	
			Increase / (Decrease)	%
Personnel Services	1,652,157	1,761,702	109,545	7
Conservation Operations	338,262	384,920	46,658	14
Conservation Programs & Services	946,999	1,752,185	805,186	85
Capital Outlay	12,820	14,000	1,180	9
Contingency	50,000	50,000	-	0
Reserve for Future Expenditures	25,000	200,000	175,000	700
Unappropriated Ending Fund Balance	1,118,787	1,024,250	(94,537)	(8)
<b>Total</b>	<b>4,144,025</b>	<b>5,187,057</b>	<b>1,043,032</b>	<b>25</b>

## Significant Budget Changes

The FY26 budget shows an increase of 25% over the FY25 budget. FY26 proposed budget begins the fiscal year with a \$56,000 or 4% increase in beginning fund balance totaling a projected \$1,528,000 which represents 29% of the District's total resources.

One of the primary resources for the District, the permanent property tax levy, is projected to remain relatively flat resulting compared to FY25. This projection is based on the [Oregon Economic Forecast](#) and is consistent with information received from Tax Supervising & Conservation Commission (TSCC).

Included in the FY26 Federal Funding (resources) and Conservation Programs & Services (requirements) is an anticipated grant aimed at addressing wildfire risk reduction and community preparedness in the Tualatin Mountains, near Portland, Oregon. FY26 proposed Federal Funding increased by 427% and the related expenses associated with delivering services for the grant are included in Conservation Programs & Services which increased by 85%.

The budget shows a Reserve for Future Expenditures in the amount of \$200,000. This amount is being clearly identified in the FY26 budget to ensure the funds' availability for future conservation projects in the District. This is a significant change over the previous \$25,000 and is equivalent to 4% of the total budget.

The FY26 proposed budget is prepared on a modified cash basis. A modified cash basis means that resources (revenue) are recorded when received, and requirements (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 approval by the WMSWCD Board of Directors, the District will prepare the budget and financial reports for audit on a modified cash basis.



## Priorities and Issues Guiding Budget Development

The budget development principles for West Multnomah Soil & Water Conservation District are grounded in our mission to provide resources, information, and expertise to inspire people to actively improve air and water quality, fish and wildlife habitat, and soil health. These principles focus on key areas such as working lands conservation, healthy soil, clean water, water conservation, and diverse habitat.

As the District concludes FY25 and begins preparations for FY26, several key accomplishments from the past year stand out. These include ongoing progress in change management, improved efficiency in operations leading to cost savings, and operational improvements, all supported by a stable workforce. Additionally, the District completed the interpretive signage for the Sturgeon Lake/Dairy Creek restoration project, successfully bringing closure to this multi-year initiative.

The District is looking forward to FY26 and as part of ongoing efforts to improve program effectiveness and expand outreach, the District is adding a part-time staff position to integrate the **Stormwater Stars** program into one of the core conservation programs offered by the District. Originally developed by the District, the Stormwater Stars program is designed to educate and engage community members in managing stormwater through sustainable landscape practices. In recent years, this program has been heavily supported through a Partner Grant provided by the District. By bringing this program under the umbrella of District core programs, the District aims to enhance collaboration across conservation efforts.

The District is currently evaluating and restructuring its funding products to better align with the needs of District constituents. In the short term, this restructuring has led to a temporary pause on some outgoing funding streams. This pause is part of a broader effort to **develop more equitable and accessible funding opportunities**, with clear conservation efforts that support the District's mission with a primary focus on ensuring that **low-barrier access** to funds is prioritized. The district recognizes that constituents within district boundaries, particularly those in underserved communities, need straightforward pathways to secure funding for conservation efforts. The goal is to create a funding framework that better supports projects that enhance air and water quality, soil health, and habitat restoration while reducing barriers to participation for all members of the community.

In budget forecasting, one prominent uncertainty is managing the effect of unknown status on grant funding streams, rising inflation on personnel costs and other materials and services. In response to the uncertainty around grant funding streams, the District is identifying ways to enhance grant application strategies by searching for and applying for a broader range of grants, increasing the number and quality of applications.

An additional uncertainty is rising operational costs. The District is taking a proactive and strategic approach to implement **conservation practices** that provide long-term value while being mindful of budget constraints. By focusing on **thoughtful implementation** of conservation practices, we are maximizing the effectiveness of our investments, ensuring that each project delivers the highest possible environmental benefit. In addition to these issues, we continue to work on equitable and inclusive practices internally and throughout our service area to successfully implement our [Long Range Business Plan](#) (LRBP).

As part of the District overall [Long Range Business Plan](#) goal for organizational health and financial sustainability, we are continuing to explore staff compensation and benefits packages that are competitive, equitable and sustainable for the District. In FY25, the District was able to complete a pay equity and position classifications review to inform compensation projections which affirmed that the District compensation is competitive with other government employers in the Portland metro region. 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 operational technology automation has reduced administrative inputs and created more efficiency and cost savings. The

implementation of an automated payroll system tracked a total of 5,373 changes that were made to the system by employees themselves rather than relying on the payroll support team—these changes resulted in an estimated net savings of \$22,675. Our organizational health actions complement our financial sustainability work by ensuring we operate as effectively and efficiently as possible, while also focusing on the well-being of our most important asset, which is our staff.

For more details on what will guide us in FY26 and beyond, see the detailed [LRBP on the District's website](#). As part of the FY26 budget plan, the **LRBP will be revised and updated** to ensure it continues to effectively guide the District's conservation work for the next five years (2026 through 2030). Integrated with that work are our commitments to financial sustainability, organizational health, and advancing diversity, equity, and inclusion practices that improve outcomes for all.

Our financial sustainability work within the Long-Range Business Plan 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 increase revenues through grants, contain costs, and allocate resources strategically.

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 annually reviews and updates the District's Business Continuity Plan to ensure minimal disruption in the event of a disaster.

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## A Closer Look at the Budget Resources

Our beginning fund balance of \$1,528,000 representing 29% of total resources, is \$56,000 or 4% higher than the prior year. This is primarily due to the change in accounting method from a modified accrual method of accounting to a modified cash method of accounting. The beginning fund balance estimated using current cash balances, adding projected revenue, and subtracting estimated spending from the current date through the end of the fiscal year, 6/30/2025.

Serving as the District's primary stable resource, representing 41% of our total resources for FY26, 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 FY26 levy are \$2,140,000. 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 FY26 are property tax revenues of \$20,693 that were levied in earlier years, but which are expected to be received in FY26. The total of these two amounts is \$2,160,693. The following table reflects the actual assessed value over the last four years and the projection for FY26 based on assumptions of assessed value increases by county, compression, and collection rate, all marked in red.

## West Multnomah Soil & Water

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

Assessed Value (AV)	Fiscal Year Actual						FY26 Projection			
	2021-22		2022-23		2023-24		Estimated 2024-25	Budgeted Increase	Estimated Amount	
Multnomah	27,378,082,352	10.5%	28,916,600,217	5.6%	30,108,422,294	4.1%	30,781,537,534	2.2%	2.0%	31,397,168,000
Washington	147,304,428	31.9%	186,526,247	26.6%	214,231,346	14.9%	226,253,420	5.3%	4.0%	235,303,000
Columbia	10,885,748	0.0%	11,299,696	3.8%	11,625,199	2.9%	12,136,583	4.2%	4.0%	12,622,000
<b>Total All Counties</b>	<b>27,536,272,528</b>		<b>29,114,426,160</b>		<b>30,334,278,839</b>		<b>31,019,927,537</b>			<b>31,645,093,000</b>

Taxes Extended (TE)	2021		2022		2023		2024		FY26 Projection	
									Rate	Amount (Est AV x Rate)
Multnomah	2,059,011	10.6%	2,175,350	5.7%	2,314,553	6.4%	2,311,415	-0.1%	\$ 0.0750	2,354,000
Washington	11,048	31.9%	13,570	22.8%	16,067	18.4%	16,970	5.3%	\$ 0.0750	17,000
Columbia	816	-0.1%	848	3.9%	872	2.8%	910	4.2%	\$ 0.0750	0
<b>Total All Counties</b>	<b>2,070,875</b>		<b>2,189,768</b>		<b>2,331,492</b>		<b>2,329,295</b>			<b>2,371,000</b>

Compression <sup>1</sup>	2021		2022		2023-2024		2024-25		FY26 Projection	
									Selected % of TE	Amount
Multnomah	98,718	4.7%	90,748	4.1%	102,466	4.4%	133,096	4.8%	5.0%	117,700
<b>Total All Counties</b>	<b>98,718</b>		<b>90,748</b>		<b>102,466</b>		<b>133,096</b>			<b>117,700</b>

<b>ACTUAL/EST. TAXES IMPOSED:</b>	<b>1,972,157</b>	<b>2,099,020</b>	<b>2,229,026</b>	<b>2,196,199</b>	<b>2,253,300</b>
<b>Collection Rate:</b>	<b>96.2%</b>	<b>95.2%</b>	<b>93.6%</b>	<b>95.0%</b>	<b>95.0%</b>
<b>ACTUAL/EST. TAX RECEIPTS:</b>	<b>1,896,856</b>	<b>1,997,462</b>	<b>2,086,246</b>	<b>2,086,246</b>	<b>2,140,000</b>
<b>ACTUAL/EST. PY TAX RECEIPTS</b>	<b>23,378</b>	<b>46,656</b>	<b>44,084</b>	<b>46,000</b>	<b>20,693</b>
	<b>1,920,234</b>	<b>2,044,118</b>	<b>2,130,330</b>	<b>2,132,246</b>	<b>2,160,693</b>

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

Interest income earned from our Oregon State Treasury's Local Government Investment Pool (LGIP) funds is budgeted at \$27,500, a decrease from prior years, reflecting the downward trend in interest rates paid on our funds in Oregon's Local Government Investment Pool. The average annualized yield has decreased from over 5.8% in FY25 to the current rate of 4.6%. As interest rates have continued to decline in our LGIP account over the past 6 months, our prediction for FY26 is conservative at an annualized yield of 2.75%. All public funds in Oregon must be deposited in compliance with the requirements of Oregon Revised statutes ([ORS chapter 295](#)). Public officials may deposit public funds up to the amount insured by the Federal Deposit Insurance Corporation (FDIC) or National Credit Union Administration (NCUA), currently \$250,000, in any insured financial institution with a head office or branch located in Oregon. Public funds balances that exceed those insurance limits, however, must be held at a depository qualified under [Treasury's Public Funds Collateralization Program \(PFCP\)](#). Through the PFCP, depositories pledge collateral to secure any public funds deposits that exceed insurance amounts, providing additional protection for public funds in the event of a depository loss or failure, creating a shared liability structure for participating depositories, minimizing (though not eliminating) the risk of loss of such funds.

As highlighted in the [Budget In Brief](#) and [Priorities & Issues Guiding Budget Development](#), a significant portion of the FY26 budget resources is allocated to the anticipated Community Wildfire Defense Grant (CWDG). This federal funding, totaling over \$8 million in requested funds and matching contributions, will be spread over a 5-year period. For FY26, the anticipated resources total \$1,034,500, representing 20% of the overall budget. These funds will support efforts, in collaboration with partners, to address approximately 1,500 acres of privately owned, at-risk wildfire landscapes by reducing fuel loads and promoting more fire-resilient ecosystems. The target area, located on the urban fringe, aims to mitigate the risk of forest wildfires that threaten human life and property. Additional initiatives will focus on empowering communities to proactively manage wildfire risks to their homes. Strategies include outreach events, home-risk assessments, removal of invasive vegetation, reduction of ladder

fuels, and installation of native, fire-resistant plants. While this represents a substantial portion of resources, the conservation value of these efforts is significant.

Other resources include additional grant funding, fees received from workshops provided by the district and the sales of Meadowscape Handbooks. These funding sources are detailed in the following table. Note that not all the following resources have been secured. The FY26 budget has identified those expenditures that are conditioned upon receiving these additional grant resources; should the additional resources 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 (USDA NRCS People's Garden Grant, ODA SIA Grant, OWEB Habitats Small Grant and Oregon State Weed Board Invasive Species Funding for Early Detection and Early Response noxious weed control) are secured and support staff labor and projects already in place.

GRANTS AND OTHER		FY 24-25 Budget	FY 25-26 Budget	Increase/ (Decrease)	%	Funding Description
Federal	NACD Partnership	34,414	0	(34,414)	(100)	Budgeted however funding was not secured for FY 26-NACD Technical Assistance Grant is typically used to expand NRCS rural conservation capacity in forestry, agricultural and habitat restoration programs.
	USDA CWDG (Community Wildfire Defense Grant)	0	1,034,500	1,034,500		Community Wildfire Defense Grant (USDA-USFS-CWDG) to fund wildfire risk reduction through vegetation management within vulnerable areas within our District.
	USDA NRCS People's Garden Grant <sup>1</sup>	200,000	200,000	-	-	People's garden initiative to provide urban spaces to grow food and to garden using conservation practices and nurture habitat for pollinators and wildlife.
	Sub-total	234,414	1,234,500	1,000,086	427	
State	ODA Capacity Grant <sup>1</sup>	94,004	96,012	2,008	2	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 <sup>1</sup>	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
	OWEB Habitats <sup>1</sup>	22,500	13,900	(8,600)	(38)	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 <sup>1</sup>	53,910	57,551	3,641	7	Funding for Early Detection and Early Response (EDRR) noxious weed control; primarily garlic mustard. Pass through money to EDRR partners.
	Sub-total	232,914	229,963	(2,951)	(1)	
Other	Soil School, workshops attendees, misc.	6,250	6,400	150	2	Registration fees for workshops and training provided by the District and publication sales
<b>Total</b>		<b>\$473,578</b>	<b>\$1,470,863</b>	<b>\$997,285</b>	<b>211</b>	

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



## A Closer Look at the Budget Requirements

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

The District maintains a single fund, a General Fund, which is the primary financial mechanism used to account for and manage the core, day-to-day operational expenses of the District. 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 24-25 Budget	FY 25-26 Budget	Increase/ (Decrease)	%	Reason for Change
<b>Personnel services</b>	1,652,156	1,761,702	109,546	7	The increase in staffing costs, driven by step increases, COLA, and inflation, ensures the District remains competitive in attracting and retaining top talent. This investment reinforces our commitment to being a desirable employer and sustaining effective conservation efforts
<b>Materials &amp; services: Administrative Operations</b>	338,263	384,920	46,657	14	A slight increase is due to higher rental expenses from adding another office space and increased contracted services for legal, HR, and accounting
<b>Materials &amp; services: Conservation Programs</b>	946,999	1,752,185	805,186	85	A post-approval decrease adjustment was made to this line item in the amount of \$1,851,500 as a result of an unsecured grant for FY25. Applying for this grant in FY26 to support wildfire resilience conservation work as described in A Closer Look at Budget Resources.
<b>Capital outlay</b>	12,820	14,000	1,180	9	Capital expenses in FY26 are expected to be limited to replacement of outdated computer equipment. No additional Capital Expenditures are anticipated.
<b>Contingency</b>	50,000	50,000	-	-	Amount consistent with prior years and considered prudent.

<b>Reserve for future expenditures</b>	25,000	200,000	175,000	700.00	To better support long-term conservation efforts, the Reserve for Future expenditures will be increased from \$25,000 to \$200,000. This increase formalizes the availability of funds for future projects, enabling the District to plan proactively, respond to emerging needs, and maintain flexibility for high-impact initiatives. This adjustment reflects a strategic commitment to sustaining conservation goals over time.
<b>Un-appropriated ending fund balance</b>	1,118,787	1,024,250	(94,537)	(8)	Represents the required funds to cover the District's cash flow needs for the first four months of the fiscal year, prior to the receipt of tax revenues. The amount is adjusted based on historical averages and increased for inflation, realigning it to reflect a more accurate figure.
<b>Total</b>	<b>4,144,025</b>	<b>5,187,057</b>	<b>1,043,032</b>	<b>25</b>	

### Personnel Services

Our staffing FTE's, shown in the chart below and in our [organizational chart in Appendix B](#), has a slight increase for FY26 as we absorb the Stormwater Stars program as one of the District's core services. Our FY26 full-time equivalent (FTE) staff of 11.9 which is slightly higher than FY25 staffing as it assumes a 38% FTE position with the Stormwater Stars program.

*Summary of full-time equivalent (FTE) employees:*

Category	FY 22	FY 23	FY 24	FY 25	FY 26
<b>Operations &amp; Finance staff, including communications</b>	3.8	3.7	4.0	4.0	4.0
<b>Conservation staff, including seasonal workers</b>	7.0	7.6	7.6	7.6	7.9
<b>Total</b>	<b>10.8</b>	<b>11.3</b>	<b>11.6</b>	<b>11.6</b>	<b>11.9</b>

The majority of the District's budgeted FY26 employees (7.9 FTE) provide direct conservation services. The services provided are described further in [The District](#) under [Our Operations](#). 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. There are no changes in staffing levels expected for FY26.

All work occurs under the direction of the District Manager, who reports to the Board of Directors and supports the District's conservation mission as outlined in the [Long Range Business Plan](#) 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 and initiatives.

### *Analysis of changes in personnel services*

The total personnel services of \$1,761,702 includes salaries and wages of \$1,156,981, health and workers' compensation insurance of \$213,404, PERS retirement plan contributions of \$290,501, and payroll taxes of \$100,816. The change in each of these components is discussed below.

#### *Salaries and Wages of \$1,156,981:*

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) February data, which is 2.9% for the Feb 24-Feb 25, 12-month period. For FY26 four 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.

Evaluating salaries and wages for FY25 compared to FY26, salaries and wages for existing staff plus one part-time addition, increased at a rate of 5%.

#### *Health and Workers' Compensation Insurance of \$213,405:*

For employee benefits, the budget projects health & welfare benefit costs will increase by \$15,915, or just over 9% from the FY25 budget of \$197,490 to \$213,405 in FY26. Premium costs are calculated at the projected cost to renew our current plans on July 1, 2025, and on estimates of employees and dependents enrolled, with some allowance for expanding families. This cost includes 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. In a deviation from current practice, and in an effort to increase equity among how District benefit dollars are distributed, the District will be looking to staff engagement will determine how it to distribute available funds for benefits. Considerations include a defined benefit amount for each staff member at either an equal flat amount or different amounts depending on single enrollment or family enrollment. Additional considerations are to continue to pay benefits at the current rate for employees and family and distribute the HRA Veba \$25,000 pool among participants. Options for distribution of HRA Veba amounts will be done with staff engagement.

*Public Employees Retirement System (PERS) of \$290,501:*

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, 2025. The new rates are 26.35% for Tier I / Tier II employees (those hired on or before August 28, 2003) and from 24.72% for all other eligible employees hired after August 28, 2003. The net change from the FY25 budget of \$260,564 is an increase of \$29,937, or 11%.

*Payroll Taxes of \$100,816:*

FY26 employer payroll taxes increased from the FY25 budget by 6%, which is in proportion to the increase in salaries and wages expense. Payroll taxes include employers portion of Social Security/Medicare, Oregon Unemployment tax and Metro transit tax.

**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 outreach and communications expenses such as community engagement through events, printed materials, online presence, signage, and displays. Overall, the FY26 budget of \$384,920 for Operations Supporting Conservation Programs increased by \$46,657, or 14%, from the FY25 budget of \$338,263. This increase is primarily a result of additional contracted services costs in anticipation of updating the District Long Range Business plan. Some increase can also be attributed to inflation, increased lease costs as part of the progressive lease increase, and increase contracting of 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 34% of all the funding requirements for the District. The table below highlights changes from the prior year. See [The District](#) for more details about these conservation programs and services that support our goals.

Conservation Area	FY 24-25 Budget	FY 25-26 Budget	Increase / (Decrease)	%	Reason for Change
Soil and Farms	94,750	78,050	(16,700)	(18)	Increased opportunities with Conservation SIA projects. Continuing water quality and soil restoration projects maintaining buffers along Dairy Creek. Private landowner conservation work will be supported with the new District rebate program.
Habitats	87,000	77,000	(10,000)	(11)	Continuing wetlands restoration and oak habitat projects consistent with previous years and adding one new project to be co-funded with Lower Columbia Estuary Partnership & an OWEB grant. Additional funding needs for uncertain projects have been allocated to the Conservation Funding Pool.
Forests	29,900	941,550	911,650	3049	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. Conservation work will be supported through the newly structured District Cost-Share Financial Assistance Product.
Urban	236,250	211,400	(24,850)	(11)	Delays in the execution of the costs associated with the USDA NRCS People's Garden initiative. This grant is underway and funding draws are anticipated to begin in the FY26. The grant focuses on teaching communities how to grow food, to garden using conservation practices and create nurturing habitat for pollinators and wildlife.
Stormwater Stars	0	7,150			Stormwater Stars originally began as a West Multnomah SWCD program and has been primarily funded through Partner Grant dollars from the district for several years. To expand its services, West Multnomah SWCD is now integrating this program as part of the District's core offerings.
Invasive Species	105,500	108,751	3,251	3	Increased capacity for Garlic Mustard Control with the receipt of additional grant funding (\$3,600 more) from OSWB. Increase is also in anticipation of higher contractor costs.
Education	16,300	0	(16,300)	(100)	Education funding for community-supported gardens has been absorbed into the Urban Conservation budget.
Conservation Projects Funding Pool	94,128	91,484	(2,644)	(3)	Third 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 FY26 in conjunction with the District Financial Assistance Products.
Partner Support	283,171	0	(283,171)	(100)	Partner Support is being reenvisioned to contain a number of structured funding products in DFAP.
District Financial Assistance Products (DFAP)	0	236,800	236,800		District Financial Assistance Products support conservation work through grants, rebates, resources and events maximize our conservation reach.
<b>Total</b>	<b>946,999</b>	<b>1,752,185</b>	<b>561,236</b>	<b>59</b>	



The most significant adjustment to conservation services spending is for FY26 is the development of new structure to District Financial Assistance Products (DFAP). Historically, District financial assistance has been provided through several ways: Partner Grants, School & Community Garden Grants, Project Specific Grants and Partnership Contributions. In an effort to align with the goals in the [Long-Range Business Plan](#) and assure that District financial support is available with low-barriers and distributed equitably, the District has undertaken a restructuring of the financial assistance. As the table below shows, FY26 will pause the partner grant support as the program is fully developed to ensure equitable access and distribution. FY26 is adding structure around the financial assistance products offered, including defining application processes, scoring criteria and reporting structure.

District Financial Assistance Products	FY25	FY26	Increase / (Decrease)	%
<b>Long-term Partner Support</b>				
Backyard Habitat Certification Program	35,000	30,000	(5,000)	(14)
Tryon Creek Watershed Council	33,950	30,000	(3,950)	(12)
Scappoose Bay Watershed Council	10,000	10,000	-	-
<b>Total Long-Term Partner Support</b>	<b>78,950</b>	<b>70,000</b>		
<b>Partner Grants</b>				
Stormwater Stars	27,646			
Friends of Tryon Creek	35,000	\$ -	(35,000)	(100)
ELSO Inc	16,800	-	(16,800)	(100)
Sauvie Island Center	10,825	-	(10,825)	(100)
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
<b>Total Partner Grants</b>	<b>178,271</b>	<b>-</b>		
<b>Cost-Share</b>				
Urban Programs	-	10,000		
InvasiveWeeds Programs	-	10,000		
Habitats Programs	-	6,500		
Forestry Programs	-	65,500		
Non-Program Specific	-	12,000		
<b>Total Cost-Share</b>	<b>-</b>	<b>104,000</b>		
<b>Special Projects, Resources &amp; Events</b>				
Oregon Flora	250	300	50	New
West Willamette Restoration Partnership-WVWRP	3,700	3,700	-	Returning
OSU Extension Solvepestproblems.org	5,000	2,500	(2,500)	-
iMap Invasives Oregon	4,500	4,500	-	-
Collective Partnership Contribution: 4- County CWMA	12,500	15,000	2,500	20
Urban Programs	-	1,900		
Non-Program Specific	-	14,400		
<b>Total Special Projects, Resources &amp; Events</b>	<b>25,950</b>	<b>42,300</b>		
<b>Rebates</b>				
Urban Program Rebates	-	5,000		
Stormwater Stars Program Rebates	-	500		
Farms & Soils Rebates	-	10,000		
Habitats Program Rebates	-	5,000		
<b>Total Rebates</b>	<b>-</b>	<b>20,500</b>		
<b>Total Partner Support</b>	<b>283,171</b>	<b>\$236,800</b>	<b>(\$46,371)</b>	<b>(16)</b>

## 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. For FY26 the District anticipates replacing two computers with no other 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 for future conservation opportunities. The District has set aside \$25,000 in the budget for Reserve for Future Expenditures consistently since FY19 as part of the Unappropriated and Reserved, however it has been recommended that the entire balance be identified in the current year budget to ensure accessibility to the total funds should need be identified. As part of our financial sustainability work, we will further define under what circumstances these funds can be accessed for use. 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 FY26 ends and before substantial tax revenues are expected. The District is budgeting \$924,750, which assumes spending of \$205,500 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. This amount, in addition to the balance of the Sturgeon Lake Stewardship fund is included in the ending fund balance totaling \$1,024,250.

## Summary

The West Multnomah Soil & Water Conservation District's proposed budget for FY26 outlines the financial plan for the fiscal year starting June 30, 2025. It reflects the priorities and policies set by the District Board, aligns with the Strategic Directions in the Long Range Business Plan, and is developed in collaboration with District staff to ensure resources are effectively allocated to meet the District's evolving conservation needs.

# 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 can 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

At West Multnomah Soil and Water Conservation District (SWCD), we are dedicated to taking meaningful steps each year toward fulfilling our Mission and Vision. Guided by our Values, we strive to inclusively serve the diverse communities within our area, fostering connections to the land for everyone. Our interconnected [programs](#) focus on various aspects of conservation but share common goals, collaborating to create lasting impact in the communities we serve.

On June 15, 2021, the District Board of Directors adopted the [2021-2025 Long Range Business Plan](#), which serves as a roadmap for guiding the District’s conservation efforts while ensuring financial sustainability and organizational health. This [plan](#) also expanded our reach, building new relationships with groups historically underserved by our programs. Input from a broad range of collaborators—including community members, leaders, landowners, conservation partners, and District staff—helped shape our Strategic Directions:

- 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 lay the foundation for long-term success, while Sharing Conservation Information supports these areas, especially resource conservation.

Each year, the District sets organizational goals, broken down into work plans categorized by strategic direction. These goals are prioritized and aligned with the District’s annual budget. We focus our efforts on geographic areas where conservation opportunities and resource concerns are most significant, ensuring the greatest ecological, social, or economic impact. Our approach balances proactive outreach with flexibility to respond to conservation requests beyond these areas.

Looking ahead, we aim to build on past achievements while strategically planning for continued progress. This period of focus is crucial as we refine our efforts for long-term success, guided by clear goals, tactics, and strategies for the current and upcoming budget years.

## Strategic Directions, Goals & Tactics at Work

### *Goals supporting Strategic Direction 1: Equity & Inclusion*

Our goal is to help people maintain the benefits of conservation projects while ensuring that these lands are managed for long-term sustainability. By monitoring the effectiveness of our projects, we can adapt our strategies accordingly and ensure lasting conservation outcomes.

#### **Progress in FY25:**

- The District applies an equity lens to programs, hiring, and funding decisions as needed.
- The District continues to build diverse partnerships with Indigenous communities, offering fieldwork, mentoring, and shared learning opportunities.
- The District increased its use of diverse suppliers by 14% in FY25.
- The District supports the Board's Diversity, Equity, and Inclusion (DEI) Advisory Committee.
- All staff have completed DEI training.
- Staff actively participate in DEI committee meetings to integrate DEI into programming.
- Multiple staff members engage in conservation-specific affinity groups.
- The District has updated website accessibility, including PDF remediation to meet Web Content Accessibility Guidelines (WCAG) 2 standards

#### **Tactics for FY26:**

- Fund speakers on DEI-related topics intersecting with conservation work.
- Budget allocated for translation services at events, as needed and requested.

### *Goals supporting Strategic Direction 2: Organizational Health*

We are committed to the safety, health, and well-being of our employees, volunteers, partners, and stakeholders. By providing the necessary support and fostering a welcoming environment, we create an atmosphere where everyone can thrive. Additionally, we focus on enhancing the efficiency of our District processes, ensuring business continuity, and increasing the environmental sustainability of our operations.

#### **Progress for FY25:**

- Updated Employee Handbook with a PTO policy supporting work/life balance.
- Maintain an active Safety Committee for employee health and safety.
- Conducted a pay equity analysis to ensure fair compensation for staff (District policy is to conduct this analysis every three years)
- Provide First Aid and CPR training for all staff.
- Complete and distribute Business Continuity Plan to staff and board.
- Develop a Board Policies & Procedures Manual.
- Offer Professional Development opportunities for Staff & Board.
- Continue hybrid work environment, prioritizing work/life balance and reducing environmental impact of commuting.

#### **Tactics for FY26:**



- Engage staff in decision-making efforts around benefits compensation.
- Draft Anti-Bullying policy and Code of Conduct for staff to ensure a respectful and professional workplace.
- Continue to promote hybrid/remote work options, and time-off policies that support mental and physical health.

### *Goals supporting Strategic Direction 3: Financial Sustainability*

We strive to maintain full compliance with all financial laws and regulations, while using best practices in budgeting, forecasting, and resource allocation. This allows us to enhance revenues, control costs, and allocate resources effectively to meet our goals.

#### **Progress for FY25:**

- Implemented automated expense approval systems, improving efficiency and saving administrative staff time.
- Transitioned to an automated payroll system, giving individual staff control over updates, time-off requests, and payroll integration.
- Developed a comprehensive Financial Policies & Procedures manual outlining detailed roles and responsibilities.
- Received a 'clean' audit report.
- Prepared all reports in compliance with Oregon Budget Law.
- Secured and managed grants, fulfilling all budgetary and reporting requirements.
- Leveraged \$40,770 in landowner contributions and \$4,342 in NRCS EQIP payments through cost-share agreements for forest health projects.

#### **Tactics for FY26:**

- Explore new funding sources to bridge the gap between operational costs and tax revenue.
- Reformat budgeting tools to streamline the process and improve efficiency.
- Review costs with 25%+ increases and develop strategies to control them.
- Create SharePoint tools to manage grant reporting reminders.
- Identify new grants to diversify and increase income sources.
- Utilize accurate financial forecasting to drive strategic decision-making and ensure proactive resource allocation

### *Goals supporting Strategic Direction 4: Sharing Conservation Information*

District work focuses on conducting conservation assessments on non-governmental properties and providing actionable guidance to improve air and water quality, habitat, and soil health. We also aim to produce accessible educational materials, foster awareness around healthy soil practices, and integrate Traditional Ecological Knowledge (TEK) into our efforts. Furthermore, we support sustainable conservation practices and promote collaboration across the District.

## Progress for FY25:

- Educate on severe insect pests emerald ash borer, Mediterranean oak borer, as well as other conservation issues through blogs, e-articles, and web content.
- Install interpretive signs by fiscal year-end highlighting Indigenous and natural history of Sauvie Island related to Sturgeon Lake and Dairy Creek.
- Participate in events and host educational programs (Soil School, Weed Watchers, Wildfire Readiness), with numbers recorded in the annual report.
- Grow social media and email followers to share conservation and District updates, continuing in the upcoming year.
- Ensure all email inquiries (info@) are answered promptly—will continue.
- Continue shipping and offering District authored Meadowsclaping books for free.
- Conservation staff write conservation and forest stewardship plans for landowners, aiming for 4 plans covering 41.4 acres in FY25

## Tactics for FY26:

- Community science monitoring of Oregon ash and oak trees, and early signs of Emerald Ash Borer (EAB) and Mediterranean Oak Borer (MOB) in West Multnomah, including 2-3 workshops/field trainings in partnership with agencies/organizations.
- Increase blogs and social media posts showcasing conservation work in the district.
- Continue providing conservation and forest stewardship plans for landowners of farms, forests, and wildlife habitats.

## *Goals supporting Strategic Direction 5: Protect Water Quality & Soil Health*

We have worked to assist farms, livestock operations, ranches, and community gardens in addressing water quality concerns and adopting soil health practices aligned with Oregon Department of Agriculture standards. Our efforts also focus on maintaining and expanding riparian buffers to restore native habitats and enhance fish and wildlife habitat.

## Progress for FY25:

- Maintained Healthy Streams Program sites:
  - Enhanced: ~1.80 ac / ~737 ft stream
  - Planted: ~6.25 ac / ~1,065 ft stream
  - Maintained: ~47.46 ac / ~15,185 ft stream
  - Total plants installed: 3,526
- Launched two new riparian projects: Crabapple Creek and Rock Creek, helping landowners meet Agricultural Water Quality Standards.
- Protected 900 ft of exposed forest road cuts with erosion control fabric and planted native shrubs/grasses along 1,768 ft of road cuts

## **Tactics for FY26:**

- Maintain Healthy Streams Projects and add new ones as capacity and funds allow.
- Promote forest soil health by removing invasive monocultures (e.g., ivy, shiny geranium) and planting diverse understory vegetation.

### *Goals supporting Strategic Direction 6: Protect, Enhance & Restore Habitats & Biodiversity*

Maintaining and increasing native habitat coverage and connectivity is critical for preserving biodiversity across our district. We also focus on preventing habitat loss due to invasive plant species and work to restore wetlands, river floodplains, and other critical habitats for water quality and species diversity.

## **Progress for FY25:**

- Monitored, maintained, and replanted 11 acres of a 120-acre privately owned wetland reserve easement.
- Continued habitat projects with landowners on Sauvie Island and in the rural west hills, focusing on riparian, pond, and oak habitats, and made progress removing invasive weeds and replanting native species on 7 forested properties (192 acres).
- Conducted site visits and developed conservation plans for landowners interested in Oregon oak habitat, pollinators, wetlands, invasive species, and understory habitat for small conifer stands.
- Deployed 8 Emerald Ash Borer (EAB) traps and 1 Mediterranean Oak Borer (MOB) trap at 7 locations; shared data regionally and partnered with state and federal agencies.
- Surveyed 3,900 acres for high-priority weeds on the Early Detection Rapid Response (EDRR) list and treated 2 acres of EDRR weeds (16 species)

## **Tactics for FY26:**

- Monitor and maintain 11 acres of a 120-acre privately owned wetland reserve easement, with potential restoration acreage expansion as funding and capacity allow.
- Deploy additional 7 Emerald Ash Borer (EAB) traps and 1 Mediterranean Oak Borer (MOB) trap at 6 strategic locations, in partnership with landowners and other entities.
- Remove invasive weeds and replant native vegetation in forests, riparian zones, wetlands, oak woodlands, and other priority habitats.
- Survey 5,000-6,000 acres, including 4,000 shoreline acres and 2,000 private property acres, conducting 400 site visits to assess high-priority weeds on the Early Detection Rapid Response (EDRR) list and treat them.

### *Goals supporting Strategic Direction 7: Enhance the Health of Working Farms, Forests & Gardens*

We aim to assist working forestlands in reducing competition in young stands and enhancing forest tree diversity. Additionally, we partner to ensure the long-term health of school and community gardens and support sustainable agricultural and land management practices across farms, ranches, and livestock operations.

### **Progress for FY25:**

- Complete 6 conservation plans; 4 forest stewardship plans covering 41.4 acres in FY25.
- Enhance 20 acres of farmland with soil health practices.
- Remove invasive weeds and prepare 7 forest properties (192 acres) for thinning and replanting with native plants.

### **Tactics for FY26:**

- Utilize new District rebate program (financial assistance) for Soil Health to remove barriers, reduce staff overhead, and streamline payments.
- Engage more farms and initiate additional conservation plans and projects through the Strategic Implementation Area (SIA) project.
- Partner with the Natural Resources Conservation Service (NRCS) through the Environmental Quality Incentives Program (EQIP) and the Regional Conservation Partnership Program (RCPP) to secure implementation funds for farms.
- Thin 5 acres of forest to reduce tree competition and improve forest stand health; remove invasive weeds to enhance forest health.

### *Goals supporting Strategic Direction 8: Promote Resiliency from Climate Change*

We are committed to addressing wildfire risk and improving landscape resiliency, particularly in areas vulnerable to climate change. Our work involves helping farms, forests, and gardens adapt to climate change by implementing conservation practices that support resilience and carbon sequestration.

### **Progress for FY25:**

- Participate in a regional group of habitat restoration practitioners and native plant experts focused on climate-adapted plant materials.
- Help plan workshops and share learning and implementation opportunities.
- Integrate climate change resilience strategies into conservation plans.
- Educate and outreach on the benefits of riparian and forest restoration for carbon sequestration and the impacts of, and adaptations for, climate change.

### **Tactics for FY26:**

- Develop and strengthen partnerships to implement key sections of the Multnomah County Community Wildfire Protection Plan (CWPP) in the Tualatin Mountains region, including planning and executing at least one collaborative wildfire risk reduction project.
- Use carbon sequestration calculation tools to inform landowners about the carbon their forests sequester, encouraging them to maintain high carbon stocks and enroll in carbon market programs for payments in exchange for deferring harvest.

### *Goals supporting Strategic Direction 9: Foster Positive Relationships with the Land*

Our focus is on supporting school and community gardens, especially in racially diverse and historically underserved neighborhoods, to help students and families build meaningful relationships with the land. We also work to create opportunities for cultural land access and promote inclusivity in natural areas, encouraging everyone to play a role in conservation.

#### **Progress for FY25:**

- Continue to work on establishing a community garden in an underserved neighborhood with community participation using a USDA People's Garden Grant.
- Maintained partnerships with culturally-based organizations to create opportunities for underrepresented groups to access and steward land.
- Tabled at events to educate the public on the importance of local conservation efforts and how they can engage in positive change.

#### **Tactics for FY26:**

- Continue progress and break ground on USDA People's Garden.
- Consider ways to foster partnerships with communities that wish to harvest from the land with landowners.

### *Goals supporting Strategic Direction 10: Ensure Long-Term Success of Conservation Actions*

We aim to ensure that conservation projects yield long-term benefits by promoting sustainable practices and monitoring their effectiveness. Through adaptive management, we continually improve our strategies and secure long-term agreements to protect these benefits for future generations.

#### **Progress for FY25:**

- Conducted education and outreach; provided landowner assistance; monitored and maintained ongoing projects on private land, including the wetland reserve easement site. Supplied native plants, directed a volunteer planting on Rock Creek to engage the community, created signage at a house boat moorage project site, and developed conservation plans with landowners. All of these efforts empower them for long-term success.
- Maintain Dairy Creek Easements along the riparian restoration area.
- Partnered with Oregon State University (OSU) Extension to coordinate more efficient technical assistance for land management.
- Assisted with invasive weed maintenance on 4 forest properties (50.6 acres) to protect forest thinning and native planting efforts from previous years

## Tactics for FY26:

- Educate landowners with Oregon ash and oak trees about threats to the trees' long-term health and protection strategies, using direct mailing to 4,000 District landowners and field training.
- Manage 12 acres of habitat restoration along Dairy Creek and engage 4 private landowners through regular updates.
- Explore a partnership with the Forest Park Conservancy to develop a new forest conservation easement in the district.
- Encourage eligible landowners to enroll in the Natural Resources Conservation Service (NRCS) Conservation Stewardship Program (CSP) to enhance and maintain their forests for a longer period.

Looking ahead, the District is excited to build on the progress made in the past year and continue aligning our efforts with our long-term goals. This alignment will drive meaningful change in conservation, community engagement, and environmental sustainability.

The District's annual budget plays a critical role in advancing these objectives. It is designed to **support our mission, strategic directions, and goals while considering the priorities and challenges that will impact our work** in the upcoming fiscal year. The budget enables the implementation of staff work plans, which collectively form the District's comprehensive annual work plan. This plan includes the specific tactics, projects, and actions needed to achieve our goals, with progress tracked through performance metrics that define thresholds for success. These metrics will be highlighted in the following sections of our operational review, helping guide our actions and measure our success.

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## Trends and Performance Measures

Metrics	FISCAL YEAR TOTAL						
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Plan	2025-2026 Goals
Conservation Plans Completed	12	12	18	13	16	16	17
Acres of Native Habitat Enhanced	146	183	195	183	183	188	194
Native Plants Installed	43,123	18,964	26,491	29,867	27,213	28,029	28,870
Linear Feet of Streams/Banks Enhanced	31,311	25,882	21,224	33,884	27,993	28,833	29,698
People Served at Outreach Events & Educational Activities	1,682	1,970	2,000	1,753	873	899	926
Public Engagement Meetings Held (Board Meetings, DEI Meetings, Annual Meeting)	18	19	19	18	18	19	19
District Financial Assistance Products and Spending to Leverage Conservation Efforts <sup>1</sup>	\$ 141,025	\$ 151,733	\$ 167,491	\$ 196,300	\$ 195,792	\$ 260,921	\$ 236,800

<sup>1</sup> District Financial Assistance Products (DFAP): Beginning in FY26, the transition from Partner Funding to District Financial Assistance Products (DFAP) is designed to more clearly define and expand the range of funding options available. This change is intended to provide low-barrier access to financial resources for a broader array of constituents, simplify the process for requesting financial support, and support conservation staff in guiding constituents to the appropriate assistance. By offering a larger variety of funding options, the district strives to better meet diverse needs while maximizing the impact of available financial resources. Please note that this year will serve as a transition period, with some programs still under development, which will result in a reduced amount of funding available.

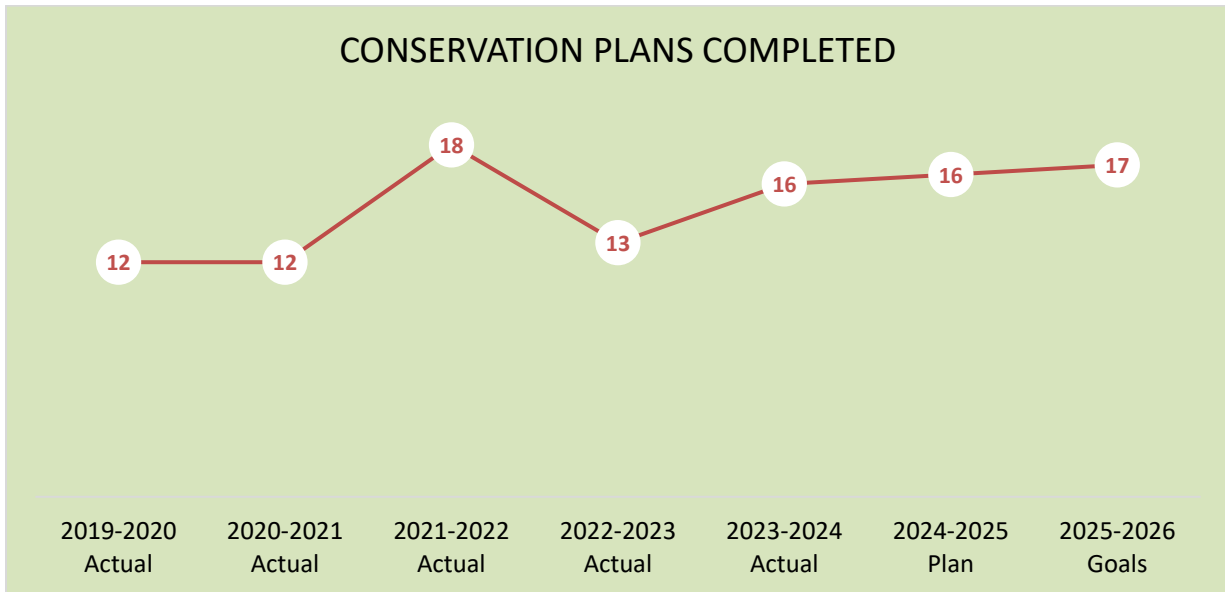
## Our Operations

The District operates as a unified organization, with each program working together to achieve our shared mission. While each program focuses on a specific area, they all overlap and support one another, ensuring that our goals are met efficiently and effectively. This collaborative approach strengthens our ability to succeed as a whole.



## Conservation Planning

District conservationists work with landowners to develop personalized conservation plans that offer valuable, individualized guidance and provide a variety of tools to help achieve land management goals. These plans focus on protecting soil and water quality, enhancing plant and animal health, restoring diverse habitats, and supporting financial sustainability for agriculture, forestry, and other land uses. Each plan is tailored to the specific needs of the property. Whether managing forests, farms, or other types of land, these plans are a valuable resource. The graphic below illustrates recent trends, with a notable increase in plan development during 2021-2022, driven by rising post-pandemic needs.



## Farms and Soils

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. This support helps them identify conservation opportunities and implement practices that address challenges like soil erosion, soil health, water quality, irrigation efficiency, and restoring native habitats, including controlling invasive species.

Historically, the District has focused on produce, livestock, and horse farms on Sauvie Island. However, in recent years, staff, board members, partners, and community members have worked together to expand our reach to include farms of all sizes across the District, including urban and urban-fringe operations. As Portland grows and the “local food” movement diversifies, so have the types of farms and farmers in our District. In alignment with our [LRBP](#) strategic direction on diversity, equity, and inclusion, the farms program is evolving to better serve new and emerging farmers.

For the 2025-2026 fiscal year, our goals include conducting water quality monitoring through bacterial testing in target watersheds, increasing resources for farmers to adopt soil health practices through District Financial Assistance Products, particularly rebate funding, and refining our programs to be more equitable and inclusive.

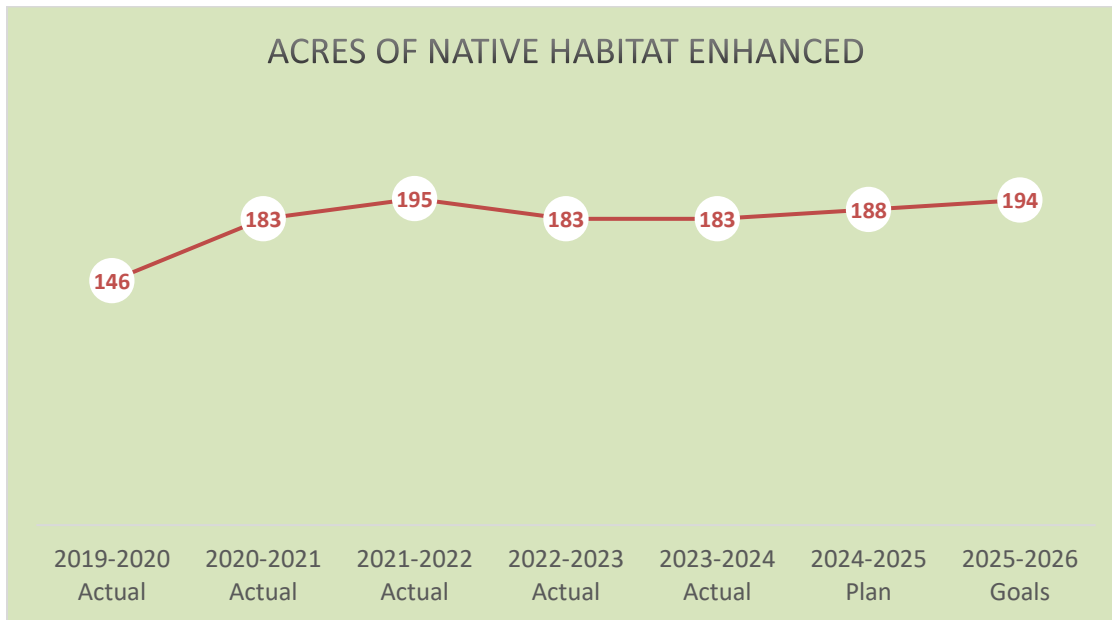
The District supports farmers with comprehensive conservation plans and connections to financial resources, including NRCS Farm Bill programs and District funding. Additionally, we assist livestock owners with challenges like mud control, soil compaction, invasive plant management, forage production, and manure management. These efforts often involve collaboration with the Healthy Streams and Special Habitats programs ([described below](#)).

### Forests

The District serves as the lead provider of management planning, technical, and financial assistance for private non-industrial forest landowners within our service area (see the first page past the cover of our [LRBP](#)). Our primary goal is to help landowners understand the social, economic, and ecological responsibilities and opportunities associated with forest ownership, and to encourage active management that enhances the long-term health and productivity of their forests. This is largely achieved by developing forest stewardship plans. Our target is to complete at least three of these plans annually. For FY26, we aim to complete 2-5 plans focused on resilience to climate change, wildfire, and carbon sequestration.

Critical programs include promoting young stand development by removing overcrowded, unhealthy trees through selective thinning to encourage larger tree growth. We also focus on utilizing dead and downed trees to create important wildlife habitat and on removing hazardous wildfire fuels to create defensible space in the event of a wildfire. Our conservation planning incorporates diverse native trees and shrubs, emphasizing pollinator habitat in forestry plantings to improve resilience and support biodiversity.

A priority geographic area for these efforts is the Tualatin Mountains, where we collaborate with the Forest Park Conservancy, Metro Parks and Nature, the Forest Park Neighborhood Association, and other non-governmental conservation organizations. Additionally, we are working toward securing the Community Wildfire Defense Grant to help educate and prepare local communities in the region for potential wildfire events



### Special Habitats

The District supports private landowners in enhancing and expanding regionally significant habitats such as Oregon white oak woodlands, savanna and prairie, and wetlands and ponds by providing technical expertise and financial assistance. This support helps landowners with site preparation, securing planting materials, and maintaining the land to control competing vegetation until planted forbs, shrubs, and trees become established.

Oak habitat restoration efforts involve removing competing vegetation, such as overtopping Douglas-fir trees and invasive weeds, while planting oaks and associated native understory and savanna/prairie species. The District collaborates with partners like NRCS to develop funding sources and projects for oak habitat and wetland restoration, enhancement, and expansion on private lands. Additionally, the District participates in landscape-level strategic conservation planning.

Through its partnership with The Intertwine Alliance, the District works to map and prioritize Oregon white oak habitat across the region, develop a strategic plan for oak conservation, and educate the public on the importance of preserving this declining habitat. The District also offers educational workshops, publications, and financial support for oak conservation efforts, while providing outreach on other significant habitats, including those important for pollinators. In the upcoming fiscal year, the District will continue collaborating with the APHIS federal program and other partners to plan, coordinate, and collect traps for the Oregon Emerald Ash Borer (EAB) and Mediterranean Oak Borer (MOB), helping safeguard Oregon Oak and Oregon Ash trees.

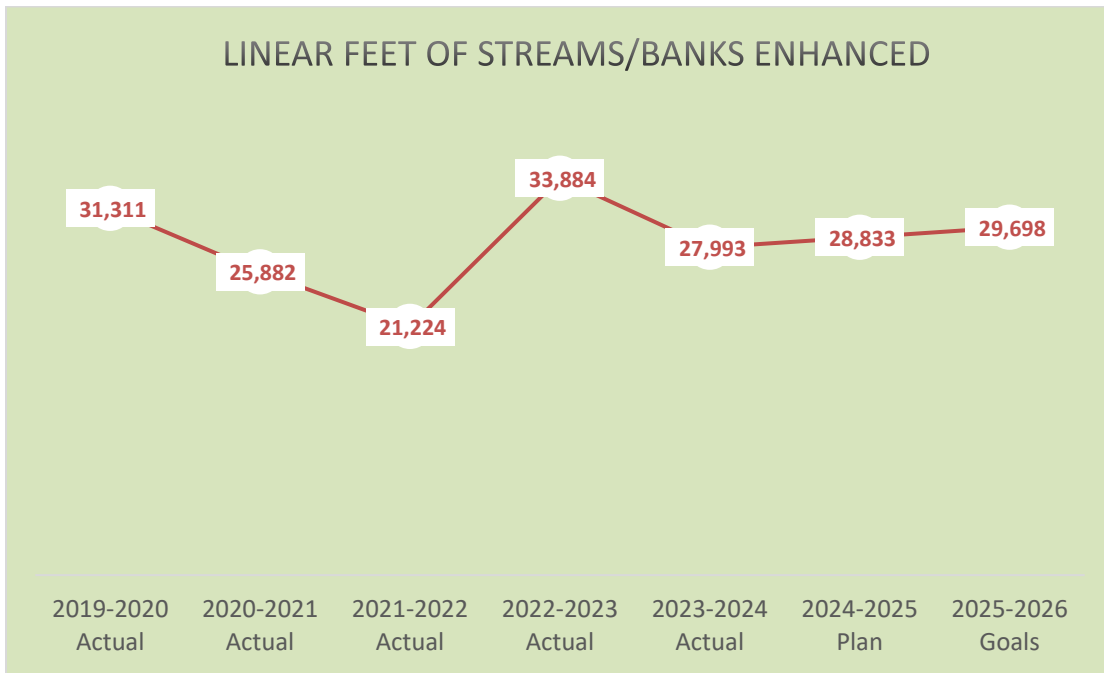
In wetland conservation, the District assists landowners in enhancing floodplain, emergent wetland, wet prairie, off-channel salmon habitat, and large ponds.

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.



**Stormwater Stars and Habitat Demonstration Projects**

The Stormwater Stars program consists of properties that have improved their landscape to help manage rain in our city. In FY26 the District will bring the Stormwater Stars program into the District organization and budget making it one of the Districts program offerings. Stormwater Stars has been a contracted-out program since 2008 when the District Urban Conservationist offered public workshops focused on unique West Hills geographic conditions including “Native Plants for Erosion Control” and Erosion Control and Stormwater specific workshops focused on practices that could be implemented in the West Hills of Portland. This program later became an independent program in cooperation with City’s Bureau of Environmental Services (BES) Westside Watershed Resource Center. During this time, the program was supported primarily through Partner Grant funding by West Multnomah Soil & Water Conservation District. Bringing Stormwater Stars into the District as a District program will create expanded opportunities for both the program and the community. This collaboration will foster a synergistic relationship with the Urban Conservationist and their stormwater management projects, enhance conservation education efforts and provide a broader platform for outreach and environmental engagement.

Primarily located in Portland’s urban residential and commercial areas, stormwater management demonstration projects provide examples to community members, neighborhood associations, community organizations, and businesses of implemented stormwater management practices, often using interpretive signage and/or art. Examples include de-paving, lawn replacement, pollinator hedgerows, and meadow-scape areas. Projects that actively engage, collaborate with and/or are led by historically underserved communities and/or 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 collaboration with partners on outreach are pursued.



# Stormwater Stars

*Program History*

2008-2014	2014-2015	2016-2017	2018-2020	2021-2023	2023-2024	2024-2025	2025-2025
Urban Conservationist offered public workshops focused on unique West Hills geographic conditions including "Native Plants for Erosion Control" and Erosion Control and Stormwater specific workshops focused on practices that could be implemented in the West Hills.	"Stormwater Challenge" Hands-on workshops on soil amendments, native planting, lawn replacement, and porous pathways in neighborhoods like Multnomah Village, Hillsdale, and Burlingame. Stream bank stabilization and invasive plant removal.	Program name changed to <i>Stormwater Stars</i> . Workshops on native plants, erosion control, and soil amendments in neighborhoods including SW Portland, Forest Park, and Hayhurst. <b>2017:</b> Open house and tour of previous projects.	Workshops on native planting, sod replacement, and permeable surfaces in neighborhoods like Ashcreek, Linnton, and Maplewood. <b>Fall 2019:</b> Focused on watershed health and soil restoration. <b>2020:</b> Shifted to online resources and website development due to COVID-19.	Workshops on soil amendment, lawn replacement, and native plants across Portland neighborhoods like Homestead, Multnomah, and Crestwood. <b>2022:</b> Site design workshop and educational outreach on erosion control and invasive plant management.	Workshops on native plants, porous pathways, and soil amendments in areas like Metro Montessori and Hillsdale. <b>Spring 2024:</b> Continued community engagement and hands-on workshops.	<b>Fall 2024:</b> Webinar and workshops in Multnomah Village and Arnold Creek neighborhoods. Ongoing community workshops and environmental education.	Beginning July 1, 2025, Stormwater Stars will be a program within WMSWCD including incorporating 1 part-time (38%FTE) staff person. This incorporation into the organizational structure is anticipated to optimize programing and create synergy with the existing programming.

## 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 high priority 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*, and *Lythrum salicaria* through an Oregon State Weed Board Priority Noxious Weed Grant. Garlic mustard control efforts are supported through an additional Oregon State Weed Board grant.

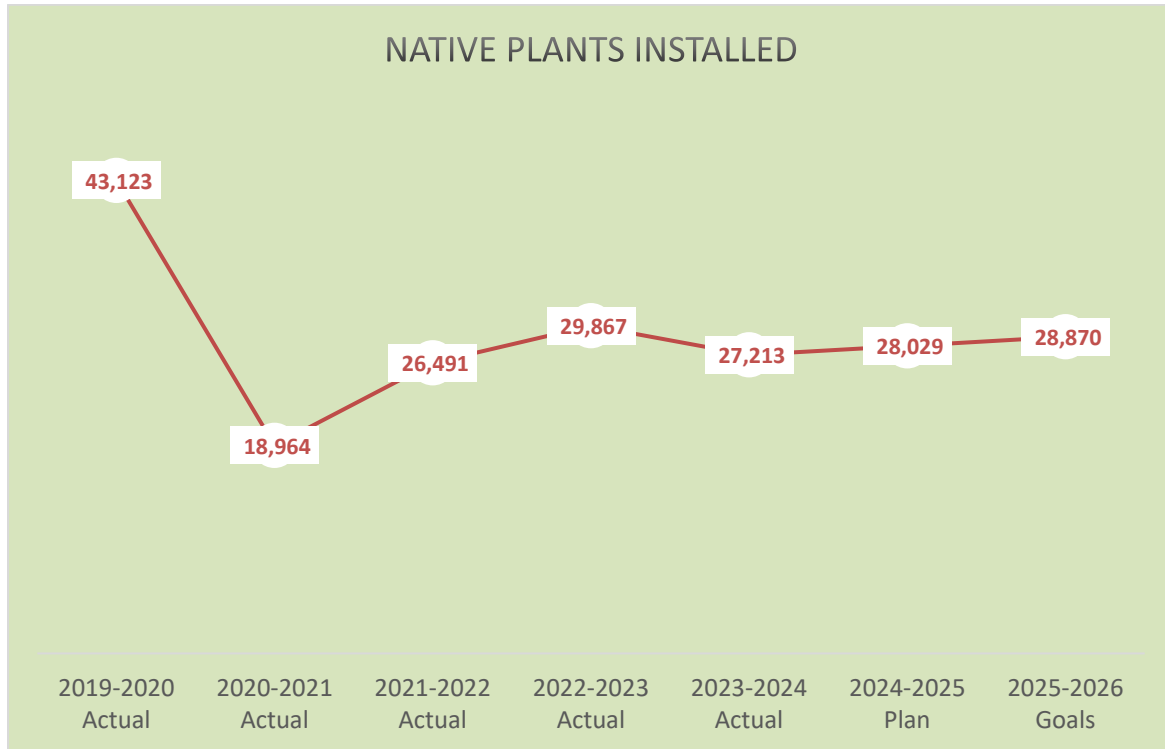
For both terrestrial and aquatic weeds, the goal is to avoid introductions through prevention and eradicate where possible in the event of an introduction. If eradication is not possible, our goal is to contain or slow the spread of these weeds. This management strategy is designed to limit the spread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

Staff will strive to visit 400 sites over the course of the year, with most happening during Spring (April – June), Summer (August) and Fall (Sept-October). Over 4000 acres will be surveyed. Approximately 12.5 net acres are expected to be treated for high priority noxious weeds.



### Native Plant Revegetation

For FY26, West Multnomah is adding detail to the cost-share model that has been historically offered to landowners to assist with the implementation of full-scale restoration plans, assisted by contractors, at priority sites where EDRR efforts are being performed. Using written conservation plans, a 50/50 cash/in-kind match that is provided by the participating landowner and the District respectively.



### **Sturgeon Lake/Dairy Creek Maintenance**

In early 2005, marking the conclusion of the Sturgeon Lake Restoration project which restored hydrological flows from the Columbia River to the lake, the District successfully secured a permanent access agreement with the Oregon Department of State Lands (DSL). This agreement will allow the District to perform monitoring and maintenance of the Dairy Creek channel below the ordinary, tidally influenced high watermark. The District continues to conduct biennial aquatic invasive plant surveys within Sturgeon Lake. The FY26 budget allows maintaining plantings and the control non-native plants in the riparian buffers along Dairy Creek. Scappoose Bay Watershed Council, one of the District [Long-Term Partners](#) 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, Oregon Department of Fish & Wildlife 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.

## District Financial Assistance Products (DFAP)

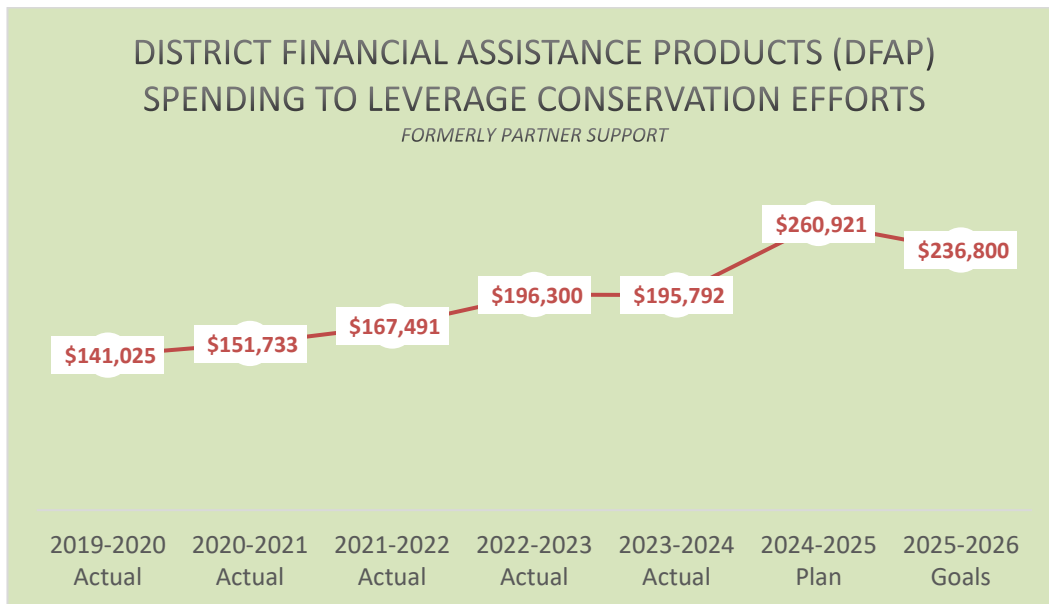
Each budget year the District commits to return a portion of annual tax revenue, approximately 10% based on budget needs, as Financial Assistance to our partner organizations and landowners. This financial assistance has taken the form of cost share on conservation projects with landowners, partner grants with organizations, and support of events and resources that serve District staff and constituents.

This FY26 the District is adding more definition and structure to our Financial Assistance products, to increase accessibility to these funds and decrease District administration efforts. This restructured program is called the District Financial Assistance Program, or DFAP.

For the transitional year (FY26) as these programs are fully developed and operationalized the District had to pause applications for Partner Grants, one of the larger DFAP products. This was done to ensure equitable distribution of Conservation funds, in alignment with the [LRBP goals](#). The criteria, application process and scoring mechanisms will all be developed and deployed for fall 2025 to be able to disburse Partner Grants for FY27. This temporary pause on Partner Grant funding created a slight reduction in District Conservation support dollars anticipated to be distributed from DFAP for FY26. The DFAP products are described below with corresponding goals:

**Long-Term Partner Support-** The District and its long-term partners (partnerships funded annually for more than 7 years) are focused on improving environmental health by enhancing water quality, wildlife habitats, and soil health. The District recognizes that these long-term partnerships amplify the District’s limited resources through shared goals and projects in the district. 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 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 goal of the partnership is to strengthen conservation efforts by providing partnership funds to support local programs and projects. These funds enable partners to carry out the work needed to achieve shared conservation objectives, directly benefiting the environment. This approach expands the reach of conservation efforts by offering **capacity funding**, allowing partners to implement impactful conservation practices. The focus remains on fostering collaboration, enabling partners to leverage financial support to meet common environmental goals.



**Partner Grants-** The Partner Grants Program aims to support strategic partnerships, also by providing annual funding to 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. This program helps maintain or build capacity within partner organizations and may involve implementing specific scopes of work developed in collaboration with District staff. The minimum grant award is \$10,000, with a maximum of \$25,000. Grant work must be completed by June 30th of the funding year. The application process is competitive, with applications evaluated based on specific scoring criteria. This program has been paused for a complete restructuring in FY26.

**Cost-Share-** The Cost-Share program assists landowners by matching or "sharing" funding conservation projects, including forestry, urban, rural, education, and restoration efforts. This program aims to reduce financial barriers for landowners working on ecological restoration and long-term land stewardship of their lands. Cost-share funding covers part of the costs for priority projects outlined in a conservation plan, which is developed in collaboration with a conservationist. These plans can address various habitat types, including forests, riparian zones, farmland, and special habitats (e.g., wetlands, Oregon oak savanna, and pollinator areas).

**Rebates-** The Rebate program is a low-barrier financial assistance product that allows streamlining the conservation planning process for smaller qualifying conservation projects. It does not require a full conservation plan but instead helps private landowners take small steps toward conservation goals. In collaboration with a conservationist, landowners identify conservation practices to implement at their own expense, with costs reimbursed upon completion, up to the program's limits.

**Special Projects & Events-** The District offers small grants to support local conservation partner projects and events that benefit the District constituents. These grants help partner organizations, schools, and community groups carry out projects and events focused on environmental health, including air and water quality, wildlife habitats, and soil health. The funding is aimed at supporting conservation education through workshops, training, and other events.

**Resources-** The District supports various resources that aid conservation efforts around the region, including the 4-County Cooperative Weed Management Area and the iMap Invasives project. These programs, partially funded by the District, play a crucial role in supporting our Early Detection and Rapid Response (EDRR) invasive species operations and several of these resources are used by District staff in development of conservation plans and restoration projects.

## Long-Term Success

Strategic Direction 10 of the [Long-Range Business Plan – Long-Term Success](#) – is focused on ensuring the enduring success of our conservation actions. Historically, this has meant providing project hosts with the tools necessary to maintain conservation investments and offering additional technical and [financial support](#) when needed to prevent restoration projects from deteriorating. Central to this effort is the continuous monitoring of our projects, which enables us to assess their effectiveness in providing clean water, healthy soils, productive working lands, thriving gardens, and diverse habitats. When monitoring reveals underperformance, we adaptively manage by re-evaluating project designs and implementation.

Adaptive management emphasizes the importance of empowering landowners to maintain the benefits of conservation projects over the long term. We aim to educate landowners on sustainable land management practices, such as controlling invasive species, enhancing crop growth, and protecting water and soil. We also aim to expand the Backyard Habitat Certification Program, one of our [Long-Term Partners](#), to include larger urban and suburban properties, offering long-term incentives and support for these landowners.

Monitoring the effectiveness of conservation projects and adapting management strategies based on findings ensures project stability over time. Tactics include annual monitoring of permanent conservation easements, strategic monitoring of restoration sites, and collaborating with partners to assess and adapt management approaches.

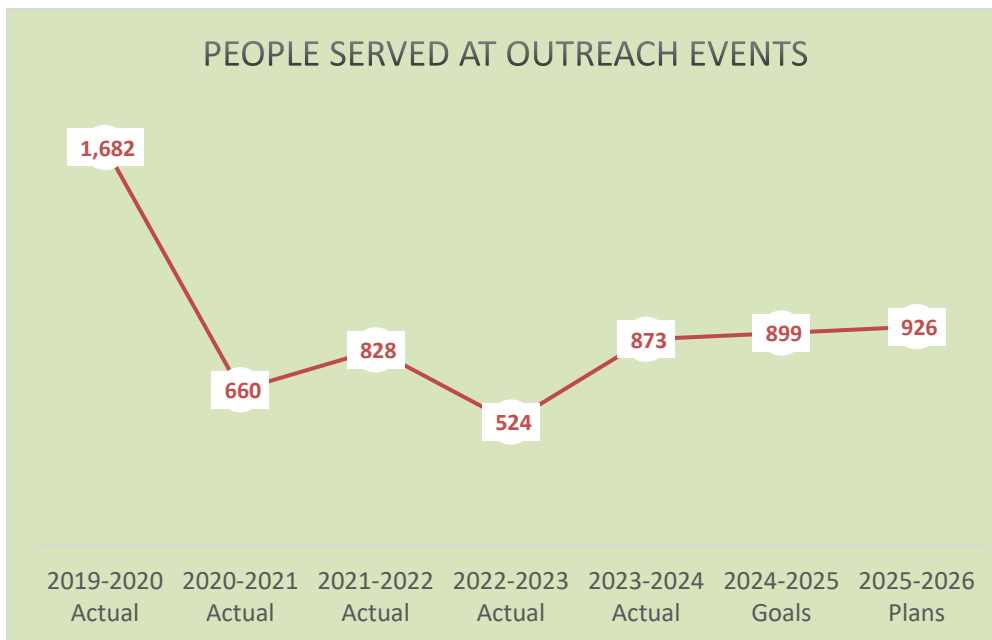
Finally, the District is committed to securing long-term conservation benefits through agreements that protect our projects and actions. This is accomplished by surveying landowners about their willingness to enter long-term agreements, working with NRCS on Conservation Stewardship Programs, and conservation easements.

Through continuous monitoring, adaptive management, and strategic partnerships, we will ensure the sustained success of our conservation efforts. By empowering landowners, securing long-term agreements, and fostering collaboration, we will protect vital ecosystems and provide lasting benefits to the communities we serve.

### 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, as well as those who work, play, and visit here, 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 (completed 2023), social media, quarterly email newsletters, annual reports, news releases, workshops, articles in community newsletters, and outreach activities including event tabling, presentations, and public speaking engagements.

In 2023-2024, the District led or participated in 27 education and/or outreach events, including tabling at community festivals, leading community field trips, and giving talks at conferences. We have continued that work in 2024-25, focusing on events we have not participated in before when possible, funding expert speakers at community events, and hosting community trainings, such as on wildfire resilience (May 2025). We plan to continue providing useful educational opportunities for our constituents and continue to find new-to-us tabling events in the new year.

As the world has continued to become more virtual, the District has embraced varying methods of offering services and creating connections. In the last year, our social media connections have increased, allowing us to provide more conservation information and sharing our own and our partners' stories and events. In total, our social media channels (Facebook, Instagram, LinkedIn) have 523 increased followers, the email newsletter is up 237 subscribers, and the website has 25k views across 2024 (before late 2023 there was no website analytics tracking).

December 1-31, 2023	Followers
Instagram	853
Facebook	1773
LinkedIn	250
Mailchimp - subscribes at end of month	1931
Web visits (just started tracking 11/14/23)	1600

December 1-31, 2024	Followers
Instagram	1119
Facebook	1927
LinkedIn	353
Mailchimp - subscribes at end of month	2168
Web visits (rounds to the hundred)	1900

*Social media analytics tracking shows our follower count at the end of 2023 vs. the end of 2024, as well as web visits in those months. Numbers marked in green mean they were an increase over the previous month of those years.*

Due to increased online outreach, we have seen a significant rise in internship and budget committee applicants. These metrics are easily tracked year-to-year, as we recruit annually for these positions. Outreach efforts in 2024 have also led to the addition of several new board directors and associate board members. We plan to continue monitoring and refining our online communication strategies to enhance effectiveness and attract top candidates for open positions. Additionally, inquiries from individuals seeking information or services related to their land have increased in 2024 compared to 2023.

In 2024-2025, we improved accessibility on our website by implementing changes required by Web Content Accessibility Guidelines (WCAG) 2.0, as mandated by the Americans with Disabilities Act. This included securing grant funding to remediate previously inaccessible PDFs. The grant also supported the purchase of software and training to ensure ongoing compliance with accessibility standards across all our documents.

The District produces a variety of resources to share conservation information with residents, landowners, and homeowners. These materials cover priority program areas and conservation activities and include books, brochures, flyers, mailers, videos, banners, signs, stickers, and other creative tools.

## *Finance and Operations*

To increase staff efficiency and capacity, the finance & operations team provides support on District funding development, grant procurement and 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 12 months several important process improvements have been implemented to improve accuracy and increase efficiency in operations. The District has developed an automated Expense Payment Processing (EPP) procedure that moves the District away from manual review and coding of all incoming expenses and automates the upload of approved invoices into accounting software. Further improvements include automating payment processing by using NACHA file uploads into the online banking system for approval and release. These efforts all support improved accuracy, limiting the opportunity for human error. Additionally, the District adopted a payroll and human resources management system that moved the District from manual timecards and time off requests to a fully integrated system. This system also imports a completed general ledger payroll entry into 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 FY26, an effort that is projected to lead to approximately \$75,000 of efficiencies in FY25 through reduction of outside contracted services and staff time savings with operational improvements in payroll and expenses payment processing. The transition to completely automated human resource management tool and payroll system alone projected a savings to the District of over \$22,000. We will continue to leverage current tools to maximize their efficiency adding additional reporting tools for budgeting purposes.

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 is practicing strategic financial management in an effort to leverage the amount of time District dollars remain in the interest bearing LGIP account. Financial policies prohibit exceeding the federally insured amount being held in the operating 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.



# THE 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 from July 1, 2025 to June 30, 2026. 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 with FY25 the District budget has been 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 (Resolution 2024.03.19A) in consultation with the District auditor.

Under the definition of the Oregon Local Budget Law, the 2025-2025 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 [The District](#).

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](http://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.

<b>Name</b>	<b>Position</b>	<b>Status</b>
Jeremy Smith	Elector	Term expires 12/31/27
Richard Adelman	Elector	Term expires 12/31/26
Josh Spector, Assoc Director	Elector	Term expires 12/31/26
Shari Raider	Elector	Term expires 12/31/25
Xuan Sibell	Elector	Term expires 12/31/27
Rica Wiebe	Elector	Term expires 12/31/26
Edward Woods	Elector	Term expires 12/31/25
Katherine Topaz	Board, Zone 2	Elected Board member through 12/31/2029
Vacant	Board, Zone 4	11/30/2024-until filled
Shawn Looney	Board Secretary, At-Large	Elected Board member through 12/31/2026
Michael Oliver	Board Treasurer, At-Large	Elected Board member through 12/31/2029
Jan Hamer	Board, Zone 1	Elected Board member through 12/31/2029
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 12/31/2029

## 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. 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.

<b>Post Adoption Budget Changes</b>					
<b>Connecting Increased Financial Impact to Public Participation</b>					
	<b>Appropriation Resolution</b>	<b>Transfer Resolution</b>	<b>Supplemental Budget</b>	<b>Supplemental Budget with Hearing</b>	
<b>Hearing</b>				Required	<b>Increased Public Participation</b> ^
<b>Notice</b>			Required	Required	
<b>Resolution</b>	Required	Required	Required	Required	
	<b>Increased Financial Impact &gt;</b>				

## 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).	1/05/2025
Appoint the Budget Officer by resolution at Board Meeting	Required by ORS 294.331. District Manager to serve as Budget Officer.	1/16/2025
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.	2/20/2025
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.	4/1/2025
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.	4/10/2025
Prepare Proposed Budget and Budget Message	Prepared by Budget Officer. Post on Website and send link to Budget Committee Members.	4/15/2025
Budget Committee Meeting 1	Public Comments taken at this time.	4/30/2025
Budget Committee Meeting 2	Second meeting, if necessary, to approve budget.	5/7/2025
File Approved Budget with TSCC	At least 30 days before Budget Hearing and no later than May 15th; TSCC reviews and prepares Certification Letter.	5/15/2025
Publish Notice of Budget Hearing	To be published in widely distributed newspaper 5 to 30 days before hearing.	5/24/2025
Budget Hearing	For acceptance of Public Comment on the Budget.	6/18/2025

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.	6/18/2025
File Adopted Budget with TSCC	Due within 15 days of adoption. Include response, if applicable, to Certification Letter.	6/28/2025
Submit resolutions and tax certification documents to County Assessor's Office	Copies must be sent to Multnomah, Columbia, and Washington Counties by July 15.	7/15/2025
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.	9/30/2025



# 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 review 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
<b>REVENUE S:</b>														
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	15%	467,328	17%
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	<u>29,802</u>	64%	<u>26,024</u>	-13%	<u>9,208</u>	-65%	<u>8,551</u>	-7%	<u>53,448</u>	525%	<u>37,500</u>	-30%	<u>42,000</u>	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%	2,672,026	7%
<b>EXPENDITURE S:</b>														
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%	1,285,262	22%
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%	2,950,239	3%
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%	3,025,239	3%
<b>Change in fund balances</b>														
	133,299		(90,970)		223,304		202,437		154,163		(429,770)		(353,213)	
Fund balance, beginning of year	<u>1,018,020</u>		<u>1,151,319</u>		<u>1,060,349</u>		<u>1,283,653</u>		<u>1,486,090</u>		<u>1,622,000</u>		<u>1,472,000</u>	
Fund balance, end of year	<u>1,151,319</u>	13%	<u>1,060,349</u>	-8%	<u>1,283,653</u>	21%	<u>1,486,090</u>	16%	<u>1,640,253</u>	10%	<u>1,192,230</u>	-27%	<u>1,118,787</u>	-6%
Months of Operating Expenditures	8.1		6.9		8.7		9.1		9.0		5.0		4.6	

## Anticipated Future Financial Trends

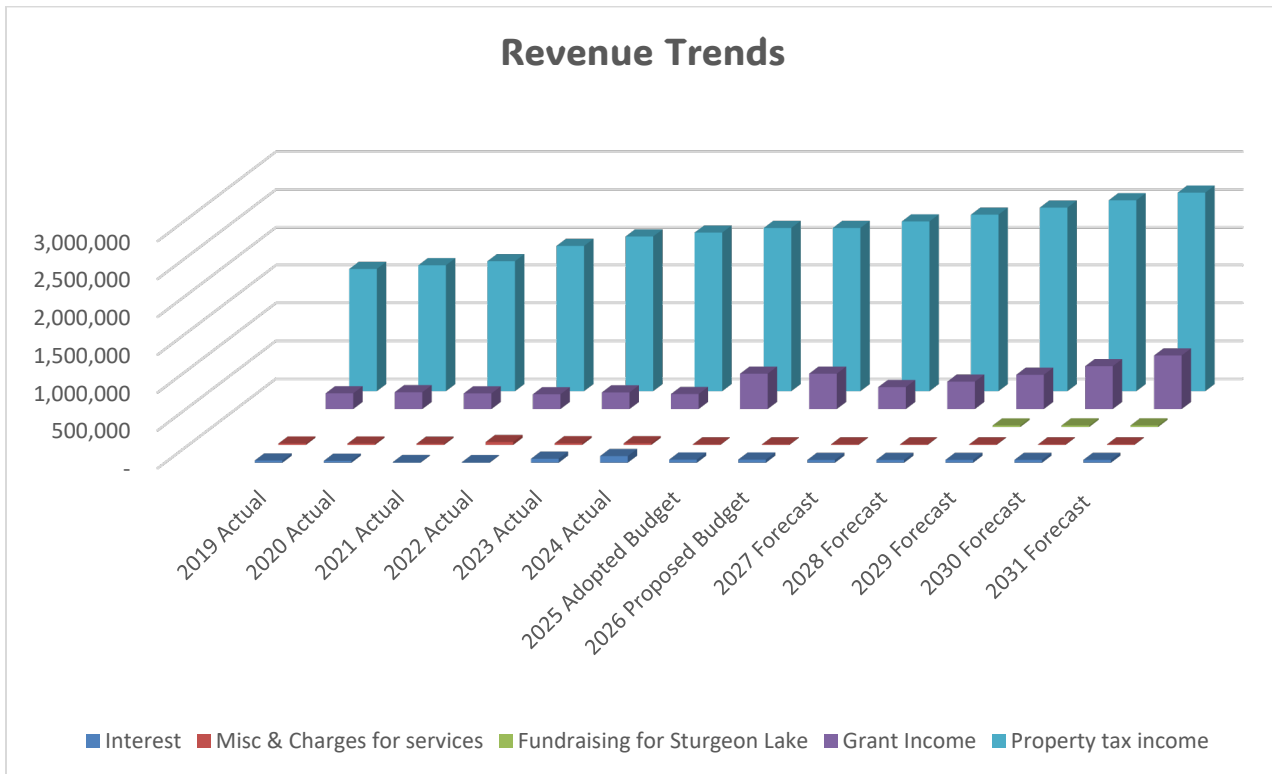
The District develops a financial forecast using past financial data and current economic variables to make educated assumptions for future periods reflecting the Districts long-range business plan goals.

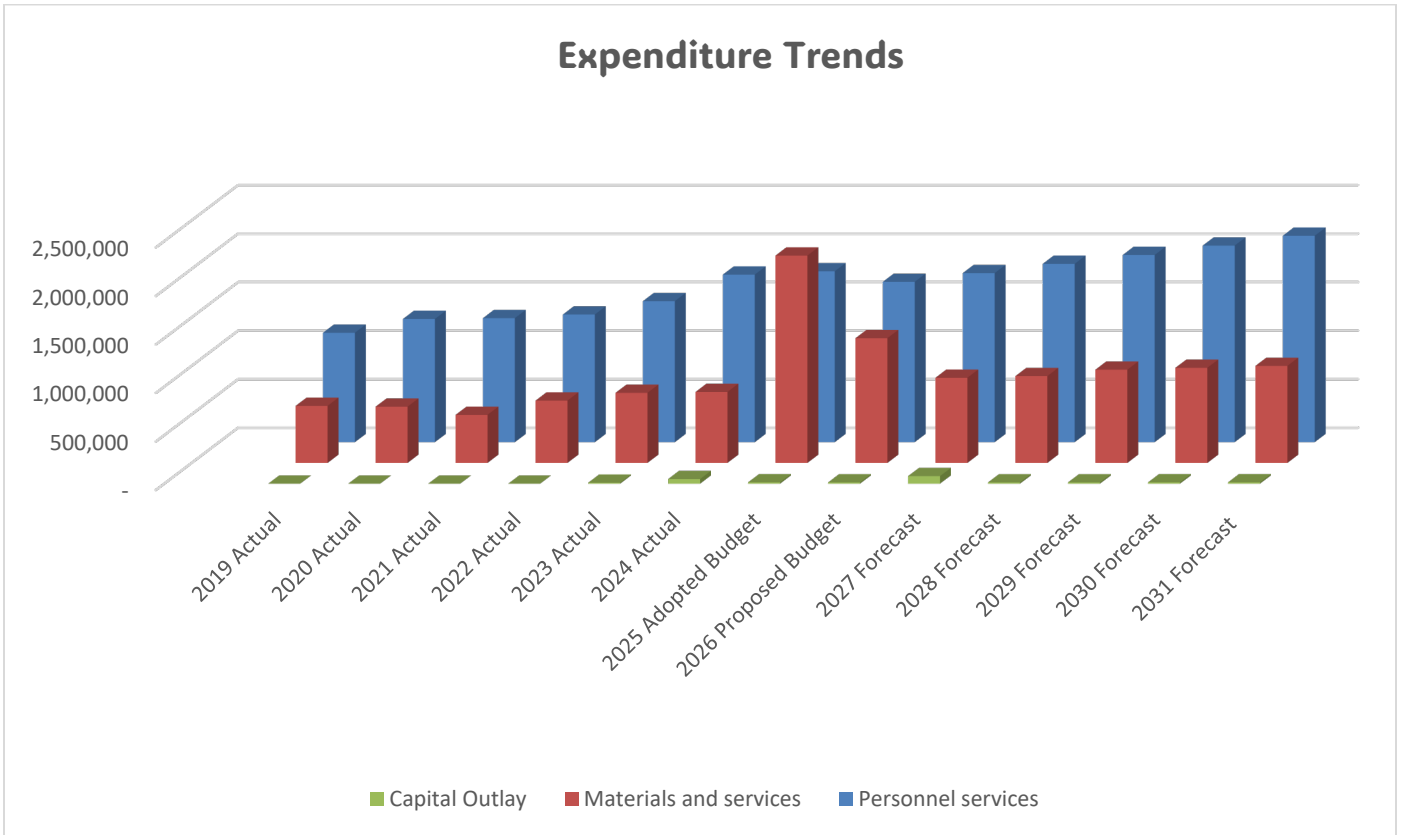
As we forecast the next five years, we anticipate that it will be necessary to secure additional grant funding to offset rising costs in Personnel Services and Materials and Services. The District's permanent property tax levy has historically primarily supported annual expenditures representing approximately 90% of the annual revenues. With property tax income projected to have only modest increases in the upcoming years, this forecast assumes a need to increase alternative funding methods, mostly grant funding to maintain operations and fund specific projects. Projections are that by FY31, the permanent property tax levy will be approximately 51% of our total income.

Expenditures are expected to increase at an inflationary rate over the next five years, while the District continues to maintain a reserve fund of \$200,000 for future expenditures. It will be prudent for the District to consider cost-control measures as able moving forward.

**Schedule of Revenues, Expenditures and Changes in General Fund Balance**

For the Year Ended:	FY26		FY27		FY28		FY29		FY30		FY31		
	% Change 24-25	Proposed Budget	% Change 25-26	Forecast	% Change 26-27	Forecast	% Change 27-28	Forecast	% Change 28-29	Forecast	% Change 29-30	Forecast	% Change 30-31
<b>REVENUES:</b>													
Property tax income	3%	2,160,693	4%	2,225,514	3%	2,281,152	3%	2,349,587	3%	2,420,074	3%	2,492,677	3%
Grant income	135%	1,464,464	213%	1,684,133	15%	1,936,753	15%	2,227,267	15%	2,338,630	5%	1,334,921	5%
Fundraising for Sturgeon Lake		-		-		20,000	1%	20,200	1%	20,402	1%	20,606	1%
Misc. & Charges for services	-70%	6,400	1%	6,464	1%	6,529	1%	6,594	1%	6,660	1%	6,726	1%
Interest	-53%	27,500	-10%	27,500	0%	27,775	1%	27,775	0%	27,775	0%	27,775	0%
<b>Total revenues</b>	<b>11%</b>	<b>3,659,057</b>	<b>37%</b>	<b>3,943,612</b>	<b>8%</b>	<b>4,272,209</b>	<b>8%</b>	<b>4,631,422</b>	<b>8%</b>	<b>4,813,541</b>	<b>4%</b>	<b>3,882,705</b>	<b>-19%</b>
<b>EXPENDITURES:</b>													
Personnel services	-4%	1,761,702	7%	1,814,553	3%	1,905,281	5%	2,000,545	5%	2,100,572	5%	2,205,600	5%
Materials and services	76%	2,137,105	66%	1,929,847	2%	2,043,140	5%	2,084,002	2%	2,125,683	2%	1,240,284	2%
Capital outlay	-73%	14,000	9%	-	0%	-	0%	-	0%	0	0%	0	0%
<b>Total before transfers, reserves and contingencies</b>	<b>18%</b>	<b>3,912,807</b>	<b>33%</b>	<b>3,744,400</b>	<b>-4%</b>	<b>3,948,420</b>	<b>5%</b>	<b>4,084,547</b>	<b>3%</b>	<b>4,226,254</b>	<b>3%</b>	<b>3,445,885</b>	<b>-18%</b>
Reserve for Future Expenditures	0%	200,000	700%	200,000	0%	200,000	0%	200,000	0%	200,000	0%	200,000	0%
Contingency	0%	50,000	0%	50,000	0%	50,000	0%	50,000	0%	50,000	0%	50,000	0%
<b>Total use of funds</b>	<b>17%</b>	<b>4,162,807</b>	<b>38%</b>	<b>3,994,400</b>	<b>-4%</b>	<b>4,198,420</b>	<b>5%</b>	<b>4,334,547</b>	<b>3%</b>	<b>4,476,254</b>	<b>3%</b>	<b>3,695,885</b>	<b>-17%</b>
<b>Change in fund balances</b>		<b>(503,749)</b>		<b>(50,788)</b>		<b>73,789</b>		<b>296,875</b>		<b>337,287</b>		<b>186,821</b>	
Fund balance, beginning of year		<u>1,472,000</u>		<u>968,251</u>		<u>917,463</u>		<u>991,252</u>		<u>1,288,127</u>		<u>1,625,414</u>	
Fund balance, end of year	-14%	<u>968,251</u>	-13%	<u>917,463</u>	-5%	<u>991,252</u>	8%	<u>1,288,127</u>	30%	<u>1,625,414</u>	26%	<u>1,812,235</u>	11%
<b>Months of Operating Expenditures</b>		<b>3.0</b>		<b>2.9</b>		<b>3.0</b>		<b>3.8</b>		<b>4.62</b>		<b>6.31</b>	





## 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 2025-26				
Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2022-23	First Preceding Year 2023-24							
			Beginning Fund Balance:					
			1. Available cash on hand (cash basis) or					
1,486,090	1,642,664	1,472,000	2. Net working capital (modified cash basis as of 24)	1,528,000	-	-		
46,670	44,109	20,448	3. Previously levied taxes estimated to be received	20,693	-	-		
53,448	88,580	42,000	4. Interest	27,500	-	-		
-			5					
		-	6. OTHER RESOURCES					
		-	7					
56,200	33,188	234,414	8. Federal Funding	1,234,500	-	-		
149,971	165,451	232,914	9. State Funding	229,963	-	-		
14,132	-	-	10. Local/Regional Funding	-	-	-		
-	-	-	11. Other Funding	-	-	-		
			12.					
			13.					
21,237	21,083	6,250	14. Reimbursements & Misc	6,400	-	-		
			15					
			16					
			17					
			18					
			19					
			20					
			21					
			22					
			23					
			24					
			25					
			26					
			27					
			28					
1,827,748	1,995,075	2,008,025	29. Total resources, except taxes to be levied	3,047,056	-	-		
		2,136,000	30. Taxes estimated to be received	2,140,000	-	-		
1,998,157	2,051,447		31. Taxes collected in year levied					
3,825,905	4,046,522	4,144,025	32. TOTAL RESOURCES	5,187,057	-	-		

## General Fund Requirements

**FORM  
LB-30**

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

**West Multnomah SWCD**

Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2025-26		
Actual		Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2022-23	First Preceding Year 2023-24					
			<b>PERSONNEL SERVICES</b>			
1,453,165	1,726,975	1,652,157	1 Personnel Services	1,761,702	-	-
			2			
			3			
			4			
			5			
			6			
1,453,165	1,726,975	1,652,157	7 TOTAL PERSONNEL SERVICES	1,761,702	-	-
<b>10.8</b>	<b>10.8</b>	<b>11.3</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>
			<b>MATERIALS AND SERVICES</b>			
270,889	277,767	338,263	8 Operations	384,920	-	-
449,500	453,461	946,999	9 Conservation Programs & Services	1,752,185	-	-
			10			
			11			
			12			
			13			
720,389	731,228	1,285,262	14 TOTAL MATERIALS AND SERVICES	2,137,105	-	-
			<b>CAPITAL OUTLAY</b>			
9,687	47,844	12,820	15 Capital Outlay	14,000	-	-
			16			
			17			
			18			
			19			
			20			
9,687	47,844	12,820	21 TOTAL CAPITAL OUTLAY	14,000	-	-
			<b>Interfund Transfer and Other</b>			
-	-	-	22 Transfer Out to Sturgeon Lake Special Fund	-	-	-
			23			
		25,000	24 Reserved for Future Expenditures	200,000	-	-
		50,000	25 General Operating Contingency	50,000	-	-
-	-	75,000	26 TOTAL TRANSFERS, RESERVES & CONTING.	250,000	-	-
2,183,241	2,506,047	3,025,239	27 TOTAL EXPENDITURES	4,162,807	-	-
1,642,664	1,588,659	1,118,787	28 UNAPPROPRIATED ENDING FUND BAL.	1,024,250	-	-
3,825,905	4,094,706	4,144,025	29 TOTAL	5,187,057	-	-

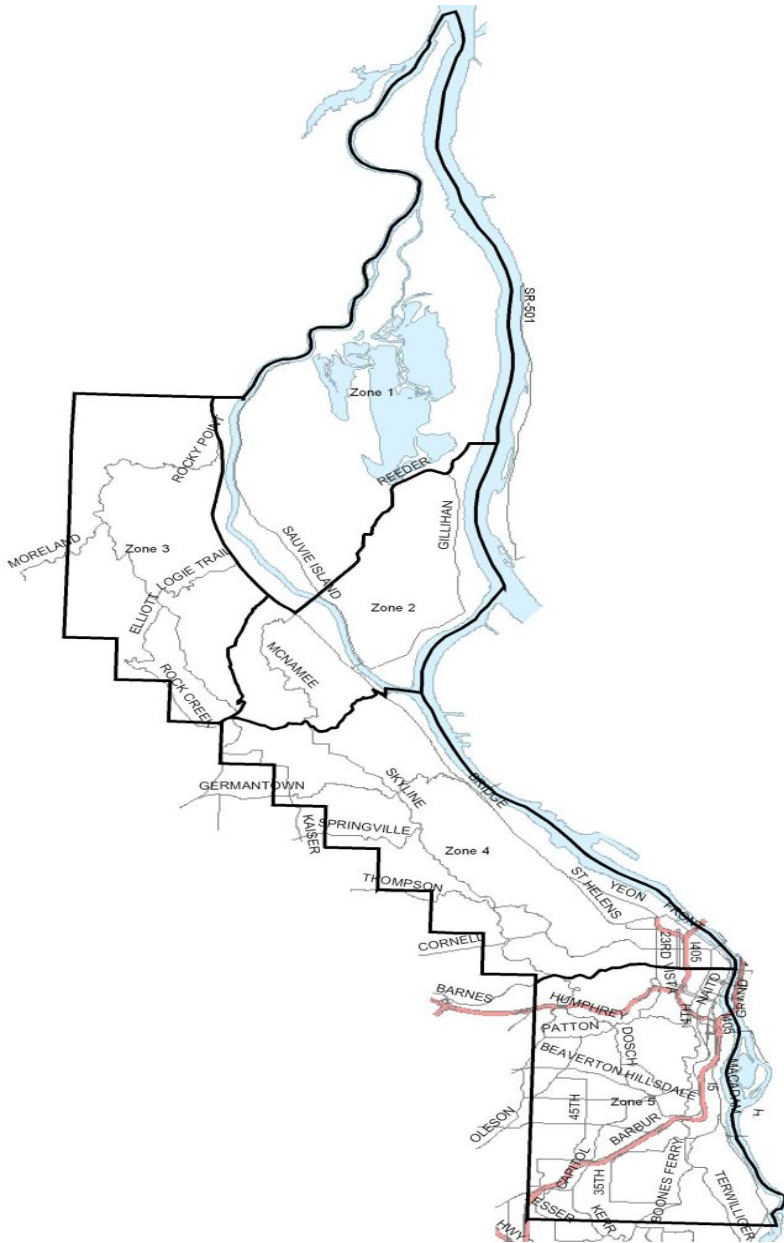
## Detailed Resources and Requirements

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT DETAILED RESOURCES AND EXPENDITURES	Finance & Ops, Comms & Outreach	Non-Program Specific	Forestry Programs	Habitats	Farms & Soils	Invasive Weeds Programs	Stormwater Stars	Urban Programs	Proposed Budget General Fund (LB-20 & 30)
Beginning Balance	1,528,000								1,528,000
Previously Levied Taxes estimated to be rec'd	20,693								20,693
Earnings from temporary investments	27,500								27,500
Total before Grants, Prop. Taxes and Misc.	1,576,193								1,576,193
Federal Funding (USDA FSA, NRCS, NACD)			1,034,500					200,000	1,234,500
State Funding (ODA, OWEB, OSWB, OISC, ODF)	28,012			13,900	\$ 130,500.00	57,551			229,963
Local/Regional Funding (CREST, OWF)									-
Other Funding									-
Reimb. & Misc. Contributions (workshops, cost-share, BES, Parks)	6,400								6,400
Total Other Resources	34,412		1,034,500	13,900	130,500	57,551		200,000	1,470,863
Taxes Estimated to be Received	2,140,000								2,140,000
All Resources less Beginning Balance	2,222,605		1,034,500	13,900	130,500	57,551		200,000	3,659,056
<b>Total Resources</b>	<b>3,750,605</b>		<b>1,034,500</b>	<b>13,900</b>	<b>130,500</b>	<b>57,551</b>		<b>200,000</b>	<b>5,187,056</b>
<b>Expenditures</b>									
Salaries & Wages	421,233		139,810	136,756	124,318	187,340	27,006	120,517	1,156,981
Insurance: Medical, Life, Vision, Dental	64,302		8,384	30,295	16,833	52,666	335	32,279	205,093
Worker's Comp	3,173		791	834	753	1,920	177	664	8,312
PERS	117,980		26,902	31,953	26,902	57,956	6,676	22,133	290,501
Payroll Taxes	36,705		12,183	11,916	10,833	16,324	2,353	10,501	100,816
<b>Total Personnel</b>	<b>643,394</b>		<b>188,069</b>	<b>211,754</b>	<b>179,638</b>	<b>316,205</b>	<b>36,547</b>	<b>186,094</b>	<b>1,761,702</b>
Forestry			941,550						941,550
Special Habitats				77,000					77,000
Soil & Farms					78,050				78,050
Urban								211,400	211,400
Stormwater Stars							7,150		7,150
Invasive Species						108,751			108,751
Education Programs									-
Conservation Pool Funding		5,984	20,000	51,000	2,000	-	500	12,000	91,484
District Financial Assistance Programs	5,000	21,400	65,500	21,800	10,000	32,000	500	80,600	236,800
<b>Total Conservation Programs</b>	<b>5,000</b>	<b>27,384</b>	<b>1,027,050</b>	<b>149,800</b>	<b>90,050</b>	<b>140,751</b>	<b>8,150</b>	<b>304,000</b>	<b>1,752,185</b>
Events & Supplies	10,250								10,250
Printing/Production/Signage, Banners, Displays	8,000						160		8,160
Sponsorship of Community Events	400								400
LRBP Implementation and messaging	-								-
Special Project (LRBP Update)	42,000								42,000
Outreach and Translation Services	4,500								4,500
Website hosting, Media, Advertising, Marketing, Creative Services	10,110						300		10,410
<b>Communication &amp; Outreach Expenses</b>	<b>75,260</b>						<b>460</b>		<b>75,720</b>
Facilities (office rent, storage, parking)	65,000								65,000
Computers/Maintenance (monthly support, software and add-ons)	26,000								26,000
Program related transportation (vehicles, gas, parking) & field supplies	25,700								25,700
Communications (Phone and Internet)	27,300								27,300
Insurance (general liab., auto, property, crime)	16,600								16,600
Membership & Profess. Organizational Dues & Licesning Fees	19,800								19,800
Office & meeting supplies (includes field supplies used across programs)	13,700								13,700
Professional Contracted Accounting and Auditing Services	9,500								9,500
Professional Contracted HR and Recruiting Services, bookkeeping backfill	57,000								57,000
Service and other fees (bank fees, payroll fees, legal notices)	9,700								9,700
Furniture / Office Equipment / Software	10,400								10,400
Legal Fees	0								-
Climate friendly commute incentive	0								-
Staff and Board Training	28,500								28,500
<b>Administrative Operating Expenses</b>	<b>309,200</b>								<b>309,200</b>
<b>Total Administrative and Communications Operations</b>	<b>384,460</b>						<b>460</b>		<b>384,920</b>
<b>Total Materials and Services Expenses</b>	<b>389,460</b>	<b>27,384</b>	<b>1,027,050</b>	<b>149,800</b>	<b>90,050</b>	<b>140,751</b>	<b>8,610</b>	<b>304,000</b>	<b>2,137,105</b>
Capital expenditures									-
IT	14,000								14,000
<b>Total Capital Outlay</b>	<b>14,000</b>								<b>14,000</b>
<b>Total Personnel, M&amp;S, Capital; Before SL Xfer, Conting, Reserves</b>	<b>1,046,853</b>	<b>27,384</b>	<b>1,215,119</b>	<b>361,554</b>	<b>269,688</b>	<b>456,956</b>	<b>45,157</b>	<b>490,094</b>	<b>3,912,807</b>
									-
General Operating Contingency	50,000								50,000
Reserve for Future Expenses or Economic Stabilization Reserve	200,000								200,000
<b>Total Transfers, Reserves and Contingencies</b>	<b>250,000</b>								<b>250,000</b>
<b>Total Expenditures</b>	<b>1,296,853</b>	<b>27,384</b>	<b>1,215,119</b>	<b>361,554</b>	<b>269,688</b>	<b>456,956</b>	<b>45,157</b>	<b>490,094</b>	<b>4,162,807</b>
<b>Ending Fund Balance Required</b>									
For minimum required months of operations funding									924,750
Reserve for Future Expenses or Economic Stabilization Reserve									99,500
Assigned to Sturgeon Lake Stewardship Account									99,500
<b>Total Ending Fund Balance Required</b>									<b>1,024,250</b>
<b>Total Requirements</b>									<b>5,187,057</b>
<b>Total Appropriated (includes Contingency)</b>									<b>3,962,807</b>
<b>Total Unappropriated (includes reserve and Stewardship account)</b>									<b>1,224,250</b>

# 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.

**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 km<sup>2</sup>), of which 435 square miles (1,127 km<sup>2</sup>) are land and 79 km<sup>2</sup> (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, urban and urban-fringe 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.”**

Another significant revision under [SB 775](#), which was passed in 2023 changed the eligibility requirements for district directors addressing evolving landscape of some District boundaries. Under Senate Bill 775 counties with populations of over 250,000 residents need only to be a registered voter and reside in the zone they represent without a land ownership requirement. Please note that as of January 1, 2024, all zone directors must reside in the zone in which they represent. For the purposes of director's eligibility, residency refers to the place in which the candidate is registered to vote. This change allows for a more representative voice from the more urban areas.

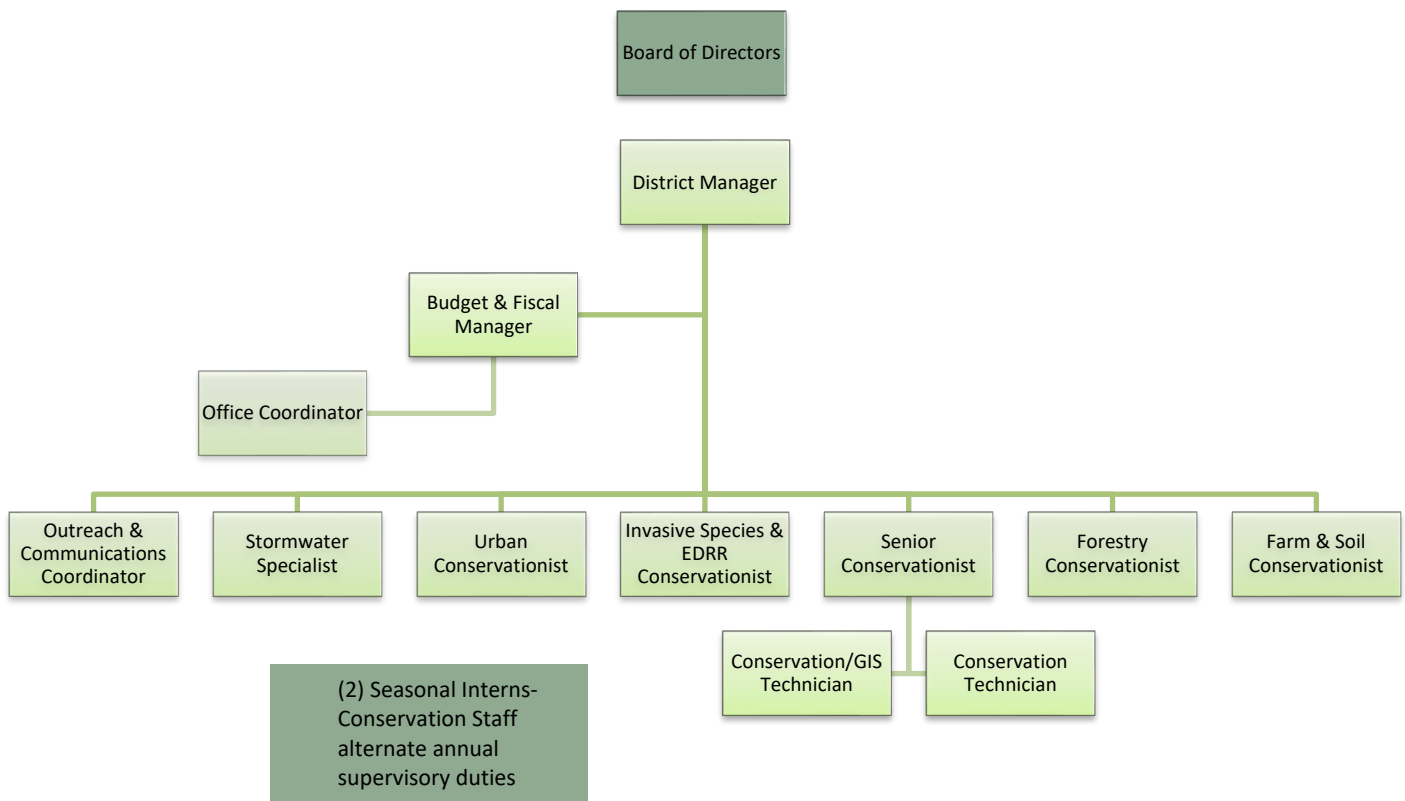
### *History*

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 originally 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. As noted, there are two seasonal employees (interns) that 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, including revenue, 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 the Budget & Fiscal Manager, District Manager and office staff, and facilitating all tasks related to office operations, vendor issues, office equipment, supplies and staff support.

### **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, community collaboration related to project management, grant management, project and partner coordination and funding. This position also 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.

### **Stormwater Specialist – .38 FTE**

This position provides technical assistance through workshops and assessments to the unique stormwater challenges (due to topography) in the West Hills of Portland. Through visits, assessments and evaluation, stormwater challenged sites are recruited to become workshop host sites. This program coordinates and teaches workshops and provides knowledge, skills and hands-on experience to give people confidence to implement small-scale stormwater management practices. This position is a resource to the District by coordinating, teaching and facilitating Stormwater Stars workshops, conducting technical assistance site visits, co-developing site plans with workshop hosts and contractors, and building community among workshop participants.

### **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 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:** An 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.

**Intra-fund 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
BFM	Budget & Fiscal Manager
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

## Introduction to Financial Policies

The West Multnomah Soil and Water Conservation District ( ) Board, employees, and volunteers are dedicated to conserving local natural resources. The District’s financial policies outlined within this manual, set forth the framework for 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. These policies provide guidelines for evaluation of both current activities and proposals for future expenditures. Policies are reviewed annually and revised as necessary, ensuring the District is maintaining internal controls, developing accurate and transparent financial information and assuring legal compliance. These policies are intended to be consistent with the best practices recommended by the Government Finance Officers Association. Most of the policies represent long-standing principles and practices which have guided the District in the past and have helped maintain financial stability since 2006, when the District voters approved a tax base.

Each section of the manual includes contextual information, policies, and procedures, clearly labeled for ease of reference. Policies are reviewed annually and revised as necessary to remain relevant and compliant with Oregon statutes, including the Oregon Budget Law.

### Internal Controls

**POLICY:** It is the policy of the 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.

All board members, employees, and volunteers must demonstrate ethical behavior by adhering to WMSWCD policies and procedures outlined in this manual. As a local government entity, WMSWCD is subject to the Oregon Revised Statutes (ORS 244.010 – ORS 244.400) and Oregon Administrative Rules on ethics.

Employees are responsible for using organizational resources—personnel, supplies, equipment, and facilities—effectively and efficiently. This includes monitoring budgets, shopping wisely, soliciting bids, negotiating contracts, and obtaining necessary approvals for major purchases.

WMSWCD follows a modified cash basis of accounting which is allowed under ORS 294.333. WMSWCD presents financial statements in a manner that is in accordance with principles generally accepted in the United States and comply with state and federal regulations. These financial management policies are designed to safeguard WMSWCD’s assets, maintain accurate financial records, and ensure compliance with governmental reporting requirements. Policies and procedures will be accessible to those who implement them and reviewed annually. They will be updated and presented to the Board for approval as needed.

**POLICY:** Internal controls pertaining to accounting records are identified by the District Manager, the Budget and Fiscal Manager, and Board Treasurer. The Board of Directors ultimately approves the internal

controls as identified in this Fiscal Policies & Procedures Manual. As standard practice, financial and accounting policies will be reviewed annually by the Board Treasurer and the Budget & Fiscal Manager.

Whenever there is a change in administrative personnel or a change in the operating structure of WMSWCD that impacts or changes the integrity of any of these controls, the District Manager and Budget & Fiscal Manager will meet to determine and evaluate the need for any corrective course of action and/or process change.

### **Segregation of Duties**

**POLICY:** 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.

The cash assets of the organization, individuals who process cash transactions and/or have access to blank check stock will not have signature authority for the bank account(s). Because the number of employees is too small to achieve an ideal segregation of duties, the check signers/ACH-payment approvers are limited to the District Manager and Board Members. Check signing/ACH-payment approvals shall not be a duty that the District Manager can delegate to another staff in her/his absence. The WMSWCD Board of Directors have sole authority to designate a check signer/ACH-payment approver in the District Manager's absence through a special or regularly scheduled board meeting.

### **Bonding**

**POLICY:** Per ORS 198.220, the governing body of WMSWCD shall require bond or irrevocable letter of credit for any member of the governing body or any officer or employee of the district who is charged with possession and control of district funds and properties. The letter of credit shall be issued by an insured institution as defined in ORS 706.008. The amount of the bond or letter of credit shall be fixed by the governing body of the District. The premium for the bond or the fee for the letter of credit shall be paid from District funds. The District maintains Special Districts Insurance Services (SDIS) Crime Coverage that meets the bonding requirements for all District employees, volunteers and Board members.

### **Chart of Accounts and General Ledger**

**POLICY:** WMSWCD has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so financial statements can be shown by categories as well as by programs. The Budget & Fiscal Manager is responsible for maintaining the Chart of Accounts and revising as necessary.

**POLICY:** 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 staff 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.



## Receipts and Deposits

POLICY: All funds received need to be documented, secured, and deposited in the bank account as soon as practical. Funds will be delivered to the bank by the Office Coordinator or other official representative (board or staff) of WMSWCD, generally within three (3) working days of receiving them, but ideally the same day they are received. If this is not possible, the check/cash will be secured in the locked Financial Records Cabinet until it can be deposited.

## Comprehensive Controls for Revenue

POLICY: The total in cash receipts for the day, week, or month should equal the bank deposits recorded in the accounting system during the same accounting period. All deposits must include supporting documentation. Direct deposits from grants and outside sources must include supporting documentation (contract, reimbursement requests, invoices, grant agreements, etc.) for reconciliation and bank account balance.

## Disbursements

POLICY: Disbursements of cash will be made by check, ACH or electronic funds transfer as outlined below.

The District Manager is authorized to approve normal and customary purchases up to \$100,000, which are in the budget line item for the relevant program. Unusual purchases, items over \$100,000, or charges which are over budget will be forwarded to the Board of Directors for approval.

The District Manager may sign checks or authorize electronic forms of payments that exceed the \$100,000 limit only if prior approval for the expense by the Board of Directors has been obtained.

As an additional control, the District Manager will not sign checks or authorize any form of payment to him/herself for reimbursement of expenses without review by the BFM. All reimbursement forms of payment (checks or electronic) for the District Manager will be reviewed and approved by the BFM and will be included with the monthly Treasurer's Review Packet. Expense reimbursements of this nature are limited to \$250.00

Every employee reimbursement or purchase request must be entered in the review/approval system and approved by the program manager, BFM and District Manager. Each request must contain documentation including receipts, nature of business, program allocation, and funding source (if applicable). An 'affidavit of no receipt' is a receipt is lost or misplaced. An 'affidavit of no receipt' is a thorough, written, signed and dated explanation of all unsupported charges (no formal receipt) and/or unapproved charges by direct supervisor (initials) will be required.

Check or Electronic forms of payment requests must follow the procedure outlined below. The District requires both a check/payment request and supporting documentation from the payee (e.g. invoice, bill statement, travel document).

## Credit Card Accounts

POLICY: Applications for credit cards or charge accounts must be approved by the District Manager. The processes and dollar limits described under Section 3.2 should be used for all credit purchases; only the form of payment is different. WMSWCD's credit card limit will not exceed \$37,500 in the aggregate for

all cards. The District Manager and Budget & Fiscal Manager will be responsible for determining individual credit cardholders and cardholder limits in accordance with best practices. Each credit card issued should be assigned to an individual as custodian, who will be responsible for the safekeeping of the card. All staff positions that have access to the credit card portal online are not authorized cardholders. WMSWCD issued credit cards may only be used for official WMSWCD business. All credit card purchases will be captured electronically from US Bank through the automated accounts payable approval system and matched with supporting documentation submitted by the cardholder. All charges must be supported with appropriate documentation. A thorough, written, signed and dated explanation of all unsupported charges (no formal receipt) and/or unapproved charges by direct supervisor (initials) will be required. The District Manager, Budget & Fiscal Manager and direct supervisor will determine if the cardholder will be held personally responsible for unsubstantiated charges. If this is the case, unsupported and/or unapproved charges will be deducted from the cardholder's next payroll check or as an alternative the cardholder may reimburse WMSWCD through Stripe or by check. All staff members who are authorized to carry a WMSWCD issued credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes personal expenditures of any kind; expenditures that are not for District purposes, expenditures which have not been properly authorized and meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations. Each cardholder will present supporting documentation (receipts) for each charge to be matched with the electronically captured activity. Once all supporting documentation has been collected, the credit card expense form will be submitted for electronic approval. Once the transaction has moved through the entire approval system, the statement is paid in full by automatic EFT. The District Manager's charges are reviewed and authorized in the same manner, ensuring several reviews prior to payment. All charges are automatically uploaded into QuickBooks and BFM marks as paid once the electronic payment is issued. The Credit Card Statement is reconciled in the automated accounts payable system at the close of the period prior to the QuickBooks upload and reconciled again by the BFM in QuickBooks.

## **Banking**

**POLICY:** All banking transactions and credit card transactions are valid for the purposes of the District and are supported by appropriate documentation; none of which are fictitious. All valid transactions are recorded; none are omitted. All transactions are properly authorized and properly classified to the appropriate account and class. All transactions are complete with no fields or processes omitted and each transaction is recorded in the proper accounting period. Access to banking and financial assets and records is controlled. All duties are segregated as much as practical and possible (see Segregation of Duties). No single individual shall be able to 1) authorize a transaction, 2) record the transaction in the accounting system, and 3) take custody of the assets resulting from the transaction.

**POLICY:** The LGIP will maintain all funds until they are needed for operations. When operational funds are needed, the BFM notifies the Board Treasurer of the need of operating funds and the amount needed. The Board Treasurer contacts LGIP and initiates a transfer. Once initiated, the Treasurer responds to the BFM with information confirming the transfer and the effective date of the transfer. The Operating Account should never exceed the insured value of \$250,000 and funds should be maintained in the interest bearing LGIP until needed.

## **Bank Reconciliations**

**POLICY:** Designated members of the Board of Directors shall have access to electronic Bank Statements. Best practice includes the designated Board Members downloading the statements monthly to compare with the Treasurer's packet prepared monthly.

All bank accounts will be reconciled monthly. Best practice is prior to the 15th of the following month. Bank reconciliations will be included in the monthly Treasurer Packet with a copy of the bank statement and supporting documentation for each transaction on the bank statement.

## **Purchasing/Signature Authority**

**POLICY:** The purpose of this policy is to control the commitment of District funds, including purchasing and contracting activities and assure that they are aligned with the adopted budget under Oregon Budget Law. The limits outlined below detail the purchasing authority/signature authority of WMSWCD staff without prior approval by their supervisor or the Board of Directors. Goods and services purchases with District funds must be necessary and relevant to the District business and the advancement of its mission. District funds are received from a variety of sources that carry with them fiduciary responsibilities. Proper stewardship of District funds is the responsibility of all employees involved in procurement transactions. Purchases should be evaluated and deemed as ordinary and necessary to conduct District business prior to committing District resources.

## **Personnel & Payroll**

Personnel & Payroll processes are described in detail in the WMSWCD Operations Policy & Procedure Manual and the Employee Handbook.

**POLICY:** Every employee will have a personnel file and a medical file that are maintained on the secure server. The personnel file contains information specific to rates of pay, changes in salary/pay, completed withholding certificates (pre-2024), and deductions; and job specific information such as resumes, position descriptions. Performance Evaluations are kept in the District Managers secure file. Paycom payroll service also has payroll documents beginning 1 January 2024. Payroll documents will be used to record salaries and wages and employer/employee contributions and withholdings. Benefit selection and material, and other health or benefit related personnel materials will be stored in a separate medical personnel file from the personnel file to maintain HIPAA compliance and confidentiality. Paper I-9's prior to 2024 are stored in a locked cabinet in the District Managers office. 2024 and beyond they are stored electronically on Paycom.

## **Personnel Information**

**POLICY:** Each new employee will complete self-onboarding through Paycom, which will guide them to completing the following:

- 1) New Employee Information (partly filled out by supervisor)
- 2) I-9 form (partially filled out by District Manager)
- 3) IRS form W-4 and Oregon form W-4

- 4) Completing Direct Deposit Authorization
- 5) Health Insurance Enrollment Form
- 6) Life Insurance Form
- 7) Employee Handbook signoff form.

The District Manager and employee together will confirm the information for the Immigration and Naturalization Service form I-9. The District Manager reviews the identification presented by the employee and completes the verification in Paycom. Whenever an employee changes positions or pay rate a “Change of Salary/Status” form is completed by the Budget & Fiscal Manager and authorized by the District Manager and Treasurer. The District Manager’s “Change of Salary/Status” is approved by the Board Treasurer. Employees have the ability to update and change their own withholding, direct deposit, address, within Paycom.

### **Timesheets & Payroll Processing**

**POLICY:** Payroll is prepared using Paycom payroll service. Employees are responsible for recording their hours in electronic timesheets for each day worked. The Office Coordinator will alert staff if projections are required, but normally the pay period ends on the last day of the month and the 15th of the month with pay days being on the 5th and 20th. Employees submit approved timesheets through Paycom. All supervisors are required to approve time off requests (within the system) and timesheets by the time designated by the Office Coordinator. The Office Coordinator reviews all timesheets for appropriate approvals (employee & supervisor) and notifies the District Manager when they are ready for approval. District Manager reviews and approves all timesheets. Once approved the Office Coordinator runs a preliminary payroll to ensure all earnings and withholdings are in accordance with the Employee Payroll Matrix. (See Appendix 1) Office Coordinator completes review and notifies BFM that payroll is ready for final review, processing and completion. Budget & Fiscal Manager completes the review and submits for processing.

### **Employee Remittance & Reporting Procedures**

**POLICY:** Paycom is responsible for remittance of WBF, Or Transit Tax, Or SIT, SS/Medicare, FIT. The remaining payroll withholdings for employee remittances (OSGP, PERS, HRA Veba, The Standard PFML, employee portion of family medical insurance) are the responsibilities of the District. Within 2 business days of the pay date, all remittances must be made to OSGP, HRA Veba and PERS. The Standard, PFML is reported on the first of each month and remitted prior to the due date as required (30 days) and the employee portion of health insurance is held in a liability account and offsets the monthly SDIS health and welfare invoice. (See Appendix 2). The District is ultimately responsible for the accuracy of payroll, reporting and remittances. The reporting process is delegated to Paycom through a Power of Attorney. Paycom provides quarterly and annual reports to the District to review for accuracy. (See Appendix 3)

### **Budgeting**

**POLICY:** 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 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. 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 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. This reserve will be appropriated separately in the annual budget resolution.

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.

**POLICY:** The Budget & Fiscal Manager will enter the annual budget and any subsequent budget changes into the accounting software as soon as they are approved by the Board. The Budget & Fiscal Manager will prepare and present financial statements monthly to the Board Treasurer including an Actual to Budget Performance report allowing the Treasurer to monitor revenues and expenditures. 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.

## **Financial Reporting**

**POLICY:** Financial and accounting duties and responsibilities will be separated for internal control purposes to the greatest extent possible. The District will utilize a double entry system for accounting for all funds. Adequate documentation will be maintained to support all accounting entries. The Budget & Fiscal Manager will be responsible for compiling monthly, quarterly and year-to-date reports on all programs.

## **Monthly Reporting**

**POLICY:** The following reports are provided to the Board of Directors each month to assist the Board with monitoring the financial position of the District:

- Monthly Snapshot- Graphical representation of current District spending and income.
- A Statement of Financial Position (Balance Sheet)
- A Statement of Activities (Income Statement)

The Board of Treasurer and District Manager will be provided these statements with an analysis and explanation of monthly activity in advance of the Board meeting. The Board of Directors will be provided the information in their board packet.

The Budget & Fiscal Manager will accommodate requests for reporting that assists in the monitoring and analysis of the District finances.

### **Completion of Fiscal Year-End**

**POLICY:** Each month accounting is completed accurately and checked to ensure that the year end processing requires minimal additional attention. The District operates on a modified cash basis and so all expenses incurred up to and including June 30th are to be entered into the system and paid on or before June 30th. Every effort will be made to take custody of all receivables that apply to the current fiscal year.

### **Asset Management**

**POLICY:** 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. Fixed assets are items that cost \$2,000 or more and that have a useful life of more than one year.

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.

Depreciation of fixed assets is recorded annually as part of the audit process. Since the District uses Fund Reporting for monthly reporting, the Depreciation expense is not shown on monthly financial reports.

Damaged assets are written down to their actual value during the annual property and equipment inventory process.

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.

### **Annual Financial Audit**

**POLICY:** In accordance with ORS 568.610 Records; audits, the Board of Directors shall provide for an annual audit of the accounts of receipts and disbursements in accordance with ORS 297.210, 297.230 and 297.405 to 297.555. The Board of Directors will select and approve the public accounting firm that will perform the annual year-end audit. The Board may request that the DM and BFM provide recommendations or run a Request for Proposal for auditors.

The BFM will be responsible for scheduling the audit, preparing the information needed by the auditors and answering questions during the audit. The District Manager and Board Treasurer will be interviewed by the Auditor as part of the audit process. The Board of Directors will review and accept the annual audit.

### **Contingency and Reserves**

**POLICY:** The District will maintain an ending fund balance of at least four months of budgeted expenditures to provide sufficient funds for operations prior to receipt of the subsequent year's tax revenue and also of amounts set aside for the District's reserve for future long-range expenditures. These reserves will be shown separately on the District Budget Resolution.

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 General fund to be used for the monitoring and maintenance of the Sturgeon Lake Restoration Project.

## **Debt**

**POLICY:** 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.

## **Contracts & Grants**

**POLICY:** Grant and contract files will be maintained by the appropriate Conservationist that is responsible for the grant or contract. These files will contain at least the following documents: fully signed copy of grant/contract, application and budget, correspondence, periodic billings and documentation supporting the billings. The appropriate conservationist will approve billings prior to issuance and payment. Conservationists will work closely with BFM to ensure compliance with public contracting law.

## **Travel & Reimbursable Expenses Policy**

**POLICY:** Authorized travel expenses will be paid by the District. To qualify for authorized travel, it must be District related business and approved by the employee's supervisor. Employees are encouraged to carpool and minimize driving whenever possible and are required to plan ahead and use a district vehicle for long trips, unless a district vehicle cannot be made available. If a personal vehicle is used, mileage will be paid at the current federal rate, per district mileage reimbursement policy and based on the distance from the office to and from the event (or actual point of departure to and from the event if the point of departure is closer to the event). The destination and reason for mileage claimed must be included on the District expense report. Employees who expect to incur business related travel expenses must get approval from their supervisor. Travel arrangements are to be coordinated by the Office Coordinator.