

BUDGET COMMITTEE MEETING PACKET

Fiscal Year July 1, 2024 -
June 30, 2025



BUDGET COMMITTEE PACKET FY 2024-2025

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Benton Soil and Water
CONSERVATION DISTRICT



To: Benton SWCD FY25 Budget Committee
From: Holly Crosson, Executive Director, Budget Officer
Michael Ahr, Natural Resource Conservation Program Manager
Date: April 30, 2024
Re: Cover Memo for FY25 Budget Committee Meeting

On behalf of the Benton Soil and Water Conservation District, we are pleased to present the FY2024-2025 Proposed Budget. Holly is designated by the Board as the District's Budget Officer and Chief Financial Officer; however, as part of our cross-training efforts, Holly and Michael prepared the budget jointly again this year.

We both look forward to seeing you at the Budget Committee Meeting on Monday, May 6, 2024, from 6 to 7:30 pm, in the Corvallis Community Center's Maple Room and via Zoom video conferencing. Please refer to the Meeting Agenda in your packet for more details on meeting location, and how to log on if you're attending virtually. Light refreshments will be available.

Included in your FY25 budget packet are the following documents:

- Budget Committee Packet Cover Memo
- Budget Committee Meeting Agenda (Zoom link and call-in # are both on the agenda in your packet)
- FY 2024-25 Budget Calendar
- Benton SWCD FY25 Budget Committee Community Member Roster
- Benton SWCD Budgeting Process Summary
- Oregon Department of Revenue's Local Budgeting in Oregon guidance
- Draft minutes from the FY 2023-24 Budget Committee Meeting held on May 8, 2023
- Benton SWCD Annual Report 2023
- FY 2024-2025 Budget Message (includes FY24 "to-date" financial and tax levy graphs)
- Proposed FY 2024-2025 Budget (OR Department of Revenue LB Forms)
- Benton SWCD's Strategic Direction brochure (2023-2027)

Thank you for serving on the Benton SWCD Budget Committee!



Benton Soil and Water CONSERVATION DISTRICT

FY25 Budget Committee Meeting (in person and via Zoom)

Monday, May 6, 2024; 6:00-7:30 PM

Corvallis Community Center, Maple Room

2601 NW Tyler Avenue, Corvallis, OR

For further information call: 541-753-7208 ext. 200

Join Zoom Meeting

<https://us02web.zoom.us/j/84321690571?pwd=MG9IT1M5MnF1V0tpWkJVbm54akZmUT09>

Meeting ID: 843 2169 0571

Passcode: 787664

One tap mobile

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AGENDA

- | | |
|--|---------------------------|
| 6:00 Welcome & Introductions (10 min.) | Nate Johnson, BSWCD Chair |
| 6:10 Select Budget Committee Chair (1 min.) | Committee |
| 6:11 Public Comments (4 min) | Public |
| 6:15 Accept minutes of Budget Committee Meeting on May 8, 2023 (5 min.) | Committee |
| 6:20 District Accomplishments (10 minutes) | BSWCD Staff |
| 6:30 FY25 Budget Message/Proposed Budget (30 min.) | Johnson/Crosson/Ahr |
| 7:00 Review/Discuss Proposed FY25 Budget (30 min.) | Budget Committee |
| 1. Decisions: | |
| a. Approve FY 2024-2025 Proposed Budget | |
| b. Levy Tax Rate | |
| c. Budget Committee Members whose terms expire on 12/31/24 (Maya Abels and Liz Brooks) | |
| d. Discuss need for a second meeting on Monday, May 13, 2024 | |
| 7:30 Adjourn | |



**BENTON SWCD BUDGET COMMITTEE
COMMUNITY MEMBERS - Fiscal Year 2024-2025***

Term Expires December 2024

Liz Brooks	26845 MacFarland Rd Monroe, OR 97456	541-424-2136 brooksl@peak.org
Maya Abels	5888 SW Engelwood Ave Corvallis, OR 97330	541-231-4386 maya.abels@gmail.com

Term Expires December 2025

Inge King	2622 NW Bluebell Place Corvallis, OR 97330	541-754-7777 inge.king@wafd.com
Charlene Carroll	548 NW Mirador Place Corvallis, OR 97330	541-602-3693 charlimcarroll@icloud.com
Indira Kulkarni	714 NW 16 th St. Corvallis, OR 97330	845-475-2455 kulkarni@oregonstate.edu

Term Expires December 2026

Therese O'Rourke	645 NW Stewart Place Corvallis, OR 97330	760- 994-6533 tere.o.rourke@gmail.com
Linda Lovett	1785 NW Arbol Place Corvallis, OR 97330	541-231-7353 linda.lovett@comcast.net

***NOTE: Seven other members of the 14-member Budget Committee are BSWCD Directors**



Benton Soil and Water CONSERVATION DISTRICT

Budget Committee Meeting Minutes

May 8, 2023 6:00pm - 8:55pm

Zoom Video Conference:

<https://us02web.zoom.us/j/8448250202?pwd=Rk5sRERSZXI6WV0UmJIWEFBcDIHUT09>

Phone: 1-253 215 8782

Meeting ID: 844 6825 0202

Passcode: 640956

Attendance

Committee Members: Greg Jones, Jerry Paul, Nate Johnson, Charlene Carroll, Ed Easterling, Liz Brooks, Marcella Henkels, Maya Abels, Peter Kenagy

Staff Present: Holly Crosson, Michael Ahr, Teresa Matteson, Sara Roberts, Candace Mackey (minutes)

Not Present: David Barron, Kerry Hastings, Inge King, Eliza Mason, Donna Schmitz (staff)

Call to Order

[Johnson] 6:12 pm

Welcome and Introductions

Nate asked for all participants to take turns introducing themselves and their watershed

Select Budget Committee Chair:

MOTION: Elect Nate Johnson as Budget Committee Chair: (Abels/Easterling/Unan.8:0)

Appoint New Budget Committee Members:

The board voted to make one of the budget committee members an OSU student, but they couldn't find one in time, so it will remain a vacancy. For the other open elector position, Charlene Carroll has submitted an interest form and is present. Appoint Carlene Carroll to the BSWCD Budget Committee: Discussion: None (Johnson/Paul/Unan. 8:0) She accepts.

Public Comments:

Maya Abels gives accolades on the accomplishments of the district.

Minutes of May 23, 2021 & May 31, 2022 Budget Committee Meeting:

MOTION: Accept May 23, 2022 & May 31, 2022 minutes; discussion - none (Paul/Abels/Unan.9:0)

District Accomplishments:

Natural Resource Conservation Program Manager Michael Ahr highlights many property owner contacts and site visits. Program highlights include OWEB projects with the watershed councils,

including the recently completed Llewellyn Road project, and Luckiamute Watershed Council, with oak restoration and a Kings Valley project. Over \$300,000 in project money which includes admin funds for the District. Soil restoration 13 farmers for soil classification, erosion concerns. A recently submitted new soils grant from ODA will help with Willamette River Cooperative's aquatic invasive species program. This year's program has also been able to hire a temporary seasonal employee for the invasive species program to reach more community members.

Outreach and Communication Coordinator Sara Roberts highlights programs, events, and project that were successful this season such as: Native Bulb and Seed event last fall, Native Plant Sale in February, Salmon Watch (largest K-12 program) last fall, Bee-Event, School Science Nights, Let's Pull Together event, and Twilight Tours.

FY2024 Budget Message/Proposed Budget (in packet):

Holly Crosson thanks all for attendance, begins on pp. 23 of packet, asking if there are any questions about the Budgeting Process Overview. No questions.

Section 2: Status of Current Budget is reviewed. The audited June 30, 2022 ending balance in the General Fund was \$735,635. This is \$38,329 over the budgeted "net working capital." Total resources for FY23 are projected to be \$67,965 more than budgeted. Review of Community Conservation Programs, Communications and Community Engagement (conservation grants). For this area, we will conduct a community needs assessment in 2024 that will aid in furthering strategic direction. Holly Crosson reviews General Fund and Project fund resolutions. She reviews General and Project Income and Expenses Graphs for the current year as of mid-April, as well as past year comparison, and Benton County Tax Levy Turnover Report totals. Asks if there are any questions.

Questions/Discussion: none

Section 3: Review & Discuss Proposed FY23 Budget

- Proposed Resources and Requirements total \$1,443,338
- Taxes Levied-as of April 30, 2023 the District had received \$485, 390 in taxes levied. FY24 tax levy income estimate is \$525,000.
- Net working capital is \$778,569
- Personnel Budget-General Fund Personnel Budget of \$557,401 is proposed for allocated and unallocated staff. Increase includes an employee benefits increase, and a 6% COLA for employees in FY to keep up with inflation.
- Materials and Services funding is proposed at \$203,200. Most of the increase is due to increase in Community Conservation Program offerings, higher cost for insurance, an increase in office lease, and a larger budget for travel, meetings, and events now that we are no longer pandemic restricted for in-person events.
- Contracted and Professional Services funding is proposed at \$62,500. This reflects increased costs for professional services contracts for IT, payroll, annual audit, grant fiscal administration, legal review of District policies and procedures, facilitation, and other necessary services.

- Community Conservation Programs (CCP) funding is proposed \$52,000 with a large increase to add to the Soil Quality Program, Conservation Incentive Program, and invasive Species Program for “on the ground” work, potential to fund scholarships and internships with partner organizations, and supplies and materials to assist our Conservation Education Program.
- ODA support through OWEB funding-General Fund District will receive over \$87,907 in a capacity grant for operations and agricultural water quality work in FY24. Final disbursement will be decided by ODA Board in July.
- Intergovernmental Agreement funding with Benton County Public Works Department will remain the same for FY24 at \$5,000.
- Contingency is proposed at \$80,000 for possible expenditures such as professional services, personnel costs for potentially paying out leave accruals, additional supplies and/or equipment, and new/upgraded software subscriptions to improve operational efficiency.
- Program Reserve in the General Fund is proposed at \$77,500.
- Special Fund: Project Fund: LB-10 FY24 total is \$222,503 which is less than FY23 due to grants completing and closing out.
- Building Reserve Fund: \$5,000 is proposed.

Clarification: Holly Crosson points to line item 49 on LB-30 to give explanation of committed funds in Program Reserves. Clarification of LB-30 Line 20, up to maximum of \$5,000 in potential Longevity Incentives and bonuses.

Questions/Discussion:

- Easterling and others: discussion of how the contingency funding number was derived and suggestion of perhaps next time listing out what composes this number, either listing out all that is a risk, and what % of this “worst case scenario” is in contingency, or which probable risks are being considered to make up this contingency.
- Kenagy: Question about interest accrued on building reserve fund. Is it put back into the building fund? No, it is just with all the other income in a Local Government Investment Pool, it is not separated out. Interest is earned on that lump sum each year.

Budget Decisions:

Action on 2023-2024 Proposed Budget:

MOTION: Approve proposed budget: (Kenagy/Carroll/Unan. 9:0)

Levy Tax Rate:

MOTION: Approve the “Nickel for Conservation” tax rate levy \$0.05/\$1,000 assessed property value in Benton County. (Easterling/Paul/Unan. 9:0)

Discussion:

Is there any need for another meeting? No

Adjourn: [Johnson] 7:55 pm



BENTON SOIL AND WATER
CONSERVATION DISTRICT

2022-2023 Annual Report





making



connections



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Annual Report Theme: *Making Connections*

There are numerous examples of mutualistic relationships, also known as symbiosis, in nature. In fact, it seems everywhere you look, there are organisms feeding on, pollinating, harvesting, or otherwise benefiting from close relationships with each other. Some of these relationships are so complex and so highly evolved that the parties involved literally cannot survive without one another.

It's much the same with soil and water conservation. Relationships are the key to success. Sometimes we must build these from scratch. It can be a slow, delicate process, but the reward is great.

Benton Soil and Water Conservation District has been fortunate to create mutually-beneficial relationships over the decades with people from all walks of life – farmers, ranchers, educators, scientists, gardeners, and many others.

This edition of our Annual Report features articles by our staff highlighting some of the connections we made in the last fiscal year. We've learned a lot from all of these partners, and hope that in return, the resources we provide them will contribute to their success and to conservation in our county.

Sara Roberts
Communications and Community
Engagement Coordinator, BSWCD

Spotlight on 2023–2027 Strategic Theme:

Collaborative Leadership



We will work with our partners to strategically leverage our specific organizational strengths in pursuit of shared goals.



A Message from Our Executive Director



Small Investment, Big Impact: How Your Engagement with Benton SWCD Influences Your Community's Future

By Holly Crosson

In this time of instant gratification and fast-paced change, it can be daunting to know how to make a lasting impact for the causes you believe in. How does one even start? The visionary teacher and entrepreneur, Eckhart Tolle, said "The power for creating a better future is contained in the present moment. You create a good future by creating a good present."

In our 67th year of conservation and stewardship in Benton County, we would like to thank everyone who has been a part of our longstanding efforts to protect, restore, and enhance the resilience of the land and waters we all call home. Your investment of time, no matter how small, is crucial to our success as an organization. For those who are just becoming familiar with who we are and what we do, we invite you to pick your passion and get involved!

In the pages of this FY2023 Annual Report, you'll hear from staff about the ways they engaged with community members last fiscal year and how those actions have collaboratively shaped the future by addressing a need, improving habitat, and yes, even changing lives.

What better time to make a commitment to create positive change than right now?

This is your Call to Action! Here are some easy ways to invest in your community's future:



Work with other enthusiastic volunteers at our Native Plant Sale on Saturday, February 24th at the Benton County Fairgrounds. Help distribute customer orders of native plants that will restore and improve wildlife habitat in Benton County!



Interested in being a steward of the District's financial resources? Submit an application to the Board of Directors to serve on our Budget Committee!



Sign up for our monthly E-News to find out about fun and informative events, workshops, and timely conservation news!



Consider joining our Board as an Associate Director!

Learn about these opportunities and others at: bentonswcd.org/volunteer

Impact By the Numbers

July 2022–June 2023

Natural Resource Conservation

940

acres of conservation activity

58

site visits

108,746

grant dollars secured

Natural resource conservation activities included soil health assessments, riparian restoration, oak savannah restoration, wet prairie restoration, invasive species removal, and native species plantings.

Education and Outreach

152

volunteers

650

students

16

community events and workshops

Education and Outreach activities included K-12 programs, partner and community events, our Annual Meeting, farmer and landowner workshops, invasive weed pulls, and our two Native Plant Sales.

Pulling Together to Protect Our Rivers

By Michael Ahr, Natural Resource Conservation Program Manager

Controlling invasive weeds in Benton County is a community exercise. Land managers, urban residents, and local organizations all contribute time and energy to removing invasive weeds and educating each other on the impacts. In July of 2022, the Benton County community showed their love for the Willamette River at our two “Paddle and Pull” events. A total of 32 volunteers paddled several miles of the Willamette River by kayak and canoe in search of aquatic invasive species. They were joined by staff from Benton Soil and Water Conservation District, Willamette Riverkeeper, and the Oregon Parks and Recreation Department.



On July 15, 2022, 13 people set out from Michael’s Landing to pull *Ludwigia* (Uruguayan water primrose) and Parrots Feather (*Myriophyllum aquaticum*) at both Tripp Island and Lower Kiger Island. The *Ludwigia* patch at Lower Kiger Island has been present for years, but thanks to our annual Paddle and Pull events, the patch size has greatly diminished over the last few years and reduced the need to use herbicides in this area.

On July 30, 19 people set out from Crystal Lake Boat Ramp to pull Parrots Feather and *Ludwigia* in the East Channel, which is a historic channel of the Willamette River that flows through Linn county and reconnects to the Willamette mainstem just south of downtown Corvallis. About a ½ mile of the East Channel is easily accessible by canoe and kayak. Our volunteers pulled 100% of the *Ludwigia* and Parrots Feather they saw on this trip!



For more than a decade, Benton SWCD has focused on controlling aquatic invasive weeds on the Willamette River. Each year, Benton SWCD successfully secures grant funding for this work. The volunteers that work in these sites make a huge impact to lessen the threat of invasive weeds in our reach, and to learn about the ecology of the river. The Willamette River has been a community gathering place for thousands of years, and that spirit continues today!

Building Connections in Kings Valley

By Donna Schmitz, Resource Conservationist

The most successful habitat restoration projects begin with a curious landowner who discovers an intriguing piece of land, researches its potential, and has the commitment to implement a long-term project. The Mitchell Oak Woodland and Savannah Restoration Project is on its way to being one of those success stories.

The 146-acre Mitchell property is located in Kings Valley within the Upper Luckiamute River watershed. Prior to European settlement in the mid 1800s, the Luckiamute (**Lakmiut**) band of **Kalapuya (Calapooia) Indians** lived along the Luckiamute River and its tributaries. To maintain the foods and materials they relied on, the Luckiamute people intensively managed the landscape by burning to remove competing plants and encourage the plants they used.

Our first task was to identify historical vegetation patterns at this site. A GIS habitat data layer was developed using land survey data recorded by surveyors between 1851 and 1910. This data layer was then overlaid with tax lot information. The results showed that the property was historically **upland prairie** with **oak savanna** habitat to the north.

Next, site visits were conducted to assess existing natural resources. The original oaks that occupied the site were very widely-spaced, large-diameter trees surrounded by native grasses and forbs. The current forest cover is a mosaic of white oak, Douglas fir, and grass-dominated openings surrounded by pastures. The mixed woodlands that dominate the site replaced centuries of savanna and prairie conditions fostered by indigenous burning and homesteader grazing.

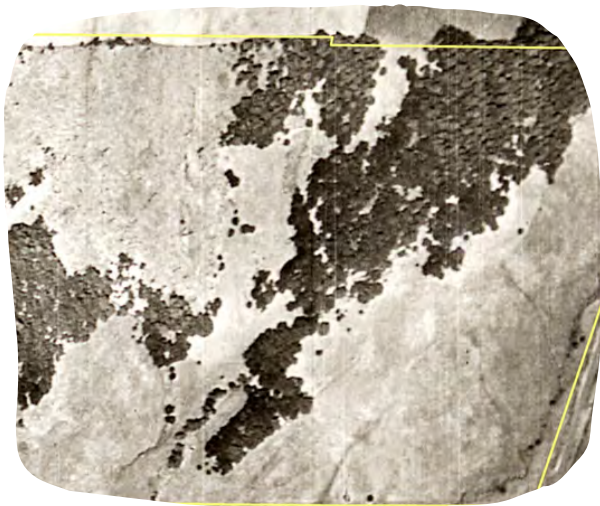
With our help, the Mitchells enrolled in the **Natural Resources Conservation Service (NRCS) Oak Woodland and Prairie Restoration Implementation Strategy**. This program funds oak woodland and savanna restoration in Benton, Linn, and Lane counties. We also worked with the landowner to secure an **Oregon Watershed Enhancement Board (OWEB)** grant and funding from **U.S. Fish and Wildlife Service**. Prescribed grazing principles to mimic historic fire regimes in restored prairie will be used to enhance native habitats for the endangered **Taylor's Checkerspot butterfly** and **Oregon Vesper Sparrow**.



Taylor's Checkerspot
(*Euphydryas editha taylori*)



Vesper Sparrow
(*Pooecetes gramineus affinis*)



1942 aerial photo of the Mitchell property, showing large open prairie spaces



2021 - prior to restoration activities



2023 - expanded open prairie space after removal of Douglas firs and competing oaks

[continued] Past land management practices have resulted in a lack of native plant diversity and competition between the remaining oaks for survival. To address these concerns, management actions we have taken in the last year includes releasing oaks from overtopping Douglas firs, increasing the upland prairie, and site preparation for planting native grasses and forbs. Livestock watering facilities have also been installed, and cattle are now managed in a rotational grazing method to reduce pressure on vegetation.

Kings Valley is also home to other habitat restoration projects on both private and public lands. **Bezell Memorial Forest** is directly across Highway 228, and the **J2E River to Ridge Project** is one mile to the north. Within this area over five miles of riparian buffers have been installed, fish passage has been restored, and numerous stream restoration projects have been implemented. Many of these projects are thanks to the **Conservation Reserve Enhancement Program**.

The Mitchell restoration project has contributed to this growing wildlife corridor in Kings Valley, which in turn is part of a vibrant network of natural spaces in Benton County and beyond. Dedicated land stewards like the Mitchells are making a measurable difference for wildlife and habitat, and we're honored to be a part of their journey.

Tools of Engagement

By Teresa Matteson, Resource Conservationist

Benton SWCD is a conservation network hub. We distribute information, provide services, and help find funding for landowner projects large and small. Our work brings together a wealth of experience and a rich group of partners to support conservation opportunities.

When engaged stakeholders understand the value of the work, and willingly adopt practical changes that will help them and their land, voluntary conservation outshines mandatory regulations. Lives improve when people save time and energy and reduce expenses. Conservation practices help our environment and support healthy lifestyles while providing clean air, fresh water, resilient soils, and abundant wildlife.

Together with our staff and Board, we dream up new services and define processes. To turn our dreams into real, on-the-ground projects, we must engage a diversity of Benton County partners: landowners, farmers, educators, students, gardeners, volunteers, and soil, water, wildlife, and native plant enthusiasts. Stakeholder engagement thrives when each person is allowed to embrace conservation on their own terms. Our challenge as a Conservation District is to find common ground that addresses each stakeholder's needs.

Soil health assessment is my favorite tool of engagement. I work with landowners to pull soil samples, submit them to the **Oregon State University Soil Health Lab**, analyze the results, and discuss options for improvement at follow-up meetings. These activities build the foundation for a soil-minded community strengthened by mutual interest, science-based knowledge, and respect. Healthy relationships are the key to success.



ABOVE: Certified Soil Classifier meets with farmer in cover crop field. BELOW: Andy Gallagher of Red Hill Soils collects a soil core for study.



[continued] Over the past two years, a Technical Assistance grant from the **Oregon Watershed Enhancement Board** has allowed us to provide free soil health tests to twelve farmers in or near the **Southern Willamette Valley Groundwater Management Area (GWMA)**. We conducted testing in 30 fields, comprising around 750 acres. This land represents a spectrum of local cropping systems: short-term perennial tall fescue in a rotation with beans, squash, and wheat; pasture converted to market vegetables; row crops; blueberry and hazelnut orchards; and other seed, grain, and cover crops. The project also funded soil classification consultations by **Red Hill Soils**.

An important part of this project was community outreach. On May 4, 2023, we packed the Long Timber Brewing Company conference room in Monroe with a diverse group of 35 partners and audience members: farmers, researchers, agency staff, BSWCD members, students, and crop advisors. This was our first-ever Benton County Agricultural Soil Health Meeting, and each participant was a vital member of our growing soil-minded community.

We attribute the strong event attendance to the location – near the heart of the project area – and to the presence of well-respected presenters discussing topics of interest to the farming community. Presentation topics included tile drainage and greenhouse gas emissions; forage seed and cereal impacts on carbon stocks; vole damage in grass fields; and more. The Soil Health Trailer from **NRCS** was also present, demonstrating differences in water capture and runoff from five different natural and managed soil systems.

The Willamette Valley has amazingly fertile, productive soils. Benton County farmers control invasive weeds, ward off damaging pests, conserve water and energy, heed market trends, and manage home and business finances, all while looking toward the next generation. Even under the weight of these obligations, these project farmers said yes to yet another request. They listened to my pitch, signed agreements, let us dig holes in their fields, and attended meetings. It is an honor to work with Benton County’s good dirt and our mindful, hardworking, innovative neighbors who farm the land.



Theresa Brehm of Natural Resources Conservation Service uses a rainfall simulator to discuss managing land for soil health.

Benton SWCD was recently awarded an Oregon Department of Agriculture Support Grant to continue our soil health work through June 2025. This new funding allows us to expand the priority area beyond the GWMA, throughout Benton County.

Granting Environmental Awareness

By Sara Roberts, Community Engagement Coordinator

Each year, Benton SWCD offers a Youth Conservation Education grant program to K-12 teachers and informal educators working in Benton County, Oregon (including Corvallis, Philomath, Monroe, Kings Valley, Blodgett, and Alsea). Educators apply for up to \$500 to support efforts that benefit students and the environment of Benton County. Grantees use these funds for a variety of purposes including classroom materials, learning tools, field trips, and more.

In 2022-23, we were able to grant funds to six local educators, which included five classroom teachers and one community partner – the **Institute for Applied Ecology**. Grantee projects represented an exciting array of topics and pursuits including school gardens, Indigenous studies, stream surveys, and more. The stories below shared by some of our grantees demonstrate the enormous impact that even a small amount of funding can provide.

Corvallis Waldorf School planted an orchard of 10 apple trees, and learned about traditional basket-making from Stephanie Craig of **Kalapuya Weaving** including types of indigenous baskets and their purposes, the native plants used, processing cedar bark, and how to make tule cordage. Marta Capriles, the Agriculture teacher at the school, shared this: "The apple orchard became the 8th grade's gift to the school as our graduating class of 2023. Because we planted 10 trees and there were 10 students in our 1st grade class this year (each of whom has an 8th grade "buddy"), each apple tree was dedicated to one of our 1st grade students. *'It feels like a full circle that we planted trees for our buddies, and that they will take care of them in the future,'* wrote one 8th grade student in her final reflection of the year. Indeed, the 1st graders were thrilled by this gift from their 8th grade buddies and took on hand-watering the budding orchard with our previously-harvested rainwater towards the end of the school year." *[continued on next page]*



A student at Corvallis Waldorf School practices traditional tule cording techniques during an Indigenous basket weaving class sponsored by a BSWCD Conservation Education Grant.



Residents of Linn Benton Juvenile Detention Center look for birds in their backyard with Institute for Applied Ecology educators.

[continued]

The Institute for Applied Ecology used their funds to buy binoculars and lead a birding lesson at Linn Benton Juvenile Detention Center, including identifying birds by sight, helpful mnemonic devices, why males are usually brighter than females, and why birds have certain adaptations that allow them to survive in their environment. IAE has conducted similar lessons with students at the Juvenile Detention Center before, but through this grant, they were able to reinforce learning and build deeper understanding. Karen Hall, Ecological Education Program Director at IAE, says, “The students were glad to go outside and see the birds around the environment that they live in. Many students said they may have found a new interest in looking for birds.”

Philomath High School teachers purchased D-nets and led students in stream surveys in Newton Creek. PHS teacher Alice Eldridge shared this feedback: “Students were really engaged. They loved doing the work of collecting the samples and they were surprised to find a variety of macro-invertebrates. The stream surveys inspired discussions about stream quality, why they found what they found, and how their findings might vary if we visited different parts of the stream. One of the students mentioned that they were going to try this in the creek near their home.”

With their grant, Mountain View Elementary brought 72 students to a field trip at **SAGE Garden**, where they learned about food webs, searched for macro-invertebrates in the pond, and identified both native and invasive species. 3rd grade teacher Shannon Schreier says, “Our students had so much fun on this field trip. It was amazing to watch them enjoying nature and interacting with it.” After their field trip, students wrote, designed, and published a narrative photo-book about their experience, which BSWCD staff and Board greatly enjoyed reading!



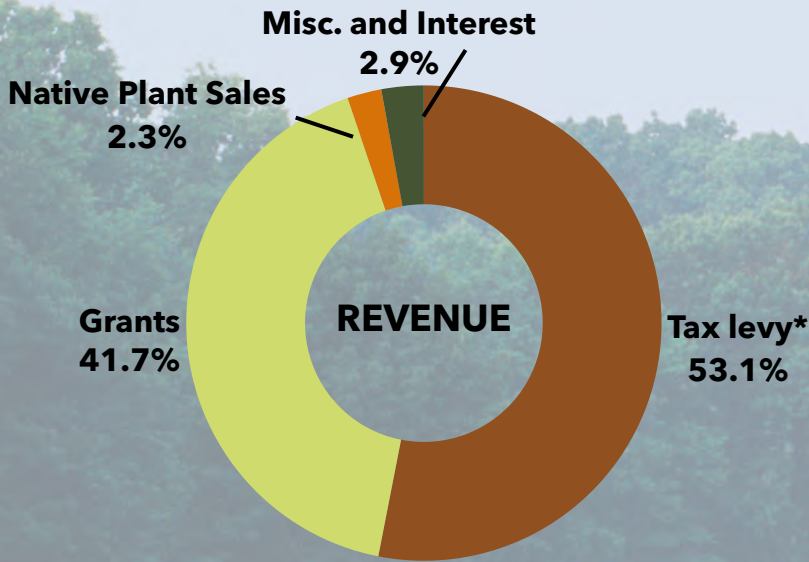
Mountain View students investigate pond life at SAGE gardens.

Do you know an educator who could use funding? Encourage them to apply for this year’s Conservation Education grants at: bentonswcd.org/education-outreach

Financial Report

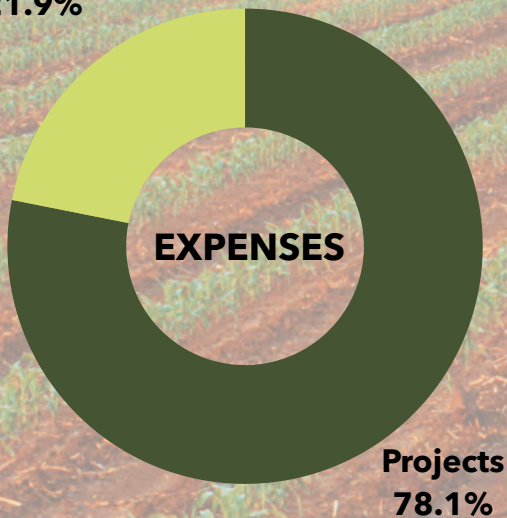
FY 2022-2023

All data is from audited financial information.



Revenue	
Tax levy*	499,674
Grants	392,786
Native Plant Sale	21,897
Misc. & Interest	27,091
TOTAL	941,448

Administration
21.9%



Expenses	
Projects	709,389
Administration	198,671
TOTAL	908,060

Net Change: + \$33,388

*\$.05 per \$1000 assessed property value

Remembering a Beloved Conservation Hero

Jerry Leroy Paul, BSWCD Board Director 2012–2023



Our long-time Zone 3 Board Director, Jerry Paul, passed away on July 20, 2023. Jerry's deep and lasting imprint on the District, and Benton County cannot be overstated. The words *public servant* could not have been more fitting for Jerry. Everything he did was with the residents of Benton County in mind (both human and wild residents, from native plants to local birds and bees). Jerry was prodigious in his talents and incredibly generous with the gifts of his time and knowledge. His passion, civic mindset, and infectious smile will be greatly missed by all of us at BSWCD and many, many others in our community.

In honor of Jerry's passion for native pollinators and their habitats, Benton SWCD has created a new annual community grant award: the *Jerry Paul Native Pollinator Conservation Grant*. These funds will be awarded to projects that create, restore, maintain, or promote native pollinator habitat in Benton County. More details and a call for proposals will be available in January 2024. We are currently accepting donations to contribute to this grant fund – **click here to donate!** For more information, contact Sara at sroberts@bentonswcd.org / 541-753-7208 ext. 205.



Benton Soil and Water
CONSERVATION DISTRICT

2024 Annual Meeting

January 16, 2024

6pm - 8pm

Corvallis Community Center

Doors open at 5:30pm for refreshments
and mingling

Guest Presentation:

Take a Walk on the Wild Side:

The remarkable wild bees of Benton County

Andony Melathopoulos,

Pollinator Health Extension Specialist

LEARN MORE AT: BENTONSWCD.ORG/ANNUAL-MEETING

Working to engage Benton County residents in the conservation and stewardship of natural resources for current and future generations



136 SW Washington Ave. Suite 201
Corvallis, OR 97333
541-753-7208
www.bentonswcd.org

Board of Directors, FY22-23

Board Chair - Nate Johnson (At Large)
Zone 1 - David Barron
Zone 2 - Marcella Henkels
Zone 3 - Jerry Paul
Zone 4 - Greg Jones
Zone 5/Secretary - Kerry Hastings
Director At Large - Eliza Mason
Associate Directors - Aubrey Cloud,
Rana Foster
Directors Emeritus - Henry Storch,
Bob Morris

Current Board of Directors

Zone 1 - David Barron
Zone 2 - Marcella Henkels
Zone 3/Board Chair - Nate Johnson
Zone 4 - Greg Jones
Zone 5/Secretary - Kerry Hastings
At Large - Aubrey Cloud, Eliza Mason
Associate Director - Rana Foster
Directors Emeritus - Henry Storch,
Bob Morris

Full-Time and Seasonal Staff

Executive Director - Holly Crosson
Natural Resource Conservation
Program Manager - Michael Ahr
Resource Conservationist -
Teresa Matteson
Resource Conservationist -
Donna Schmitz
Communications and Community
Engagement Coordinator -
Sara Roberts
Operations Coordinator -
Candace Mackey
Conservation Technician -
Althea Bocys
SkillBridge Intern - Jacob Mead



FY2024-2025 Budget Message

Section 1: Overview of District Operations and Programs

DISTRICT BOARD OF DIRECTORS

The District is governed by a seven-member Board of Directors. Individual Directors are publicly elected in county-wide elections administered by Benton County. Five Directors are elected to represent specific zones in the District. Two Directors are elected “at large,” meaning they do not represent a particular zone. Elections occur every two years during the general election. The term is four years.

The District boundary is identical to that of Benton County, Oregon. The District office is located in the Renaissance Building at 136 SW Washington Avenue; Suite 201, in downtown Corvallis on the Willamette River waterfront.

The next general election will be held on November 5, 2024, where candidates for five board positions will be on the ballot. After January 1, 2025, elected Directors will be sworn in, and officers appointed.

The District’s current Officers are:

- Nate Johnson (Zone 3) Chair
- Marcella Henkels (Zone 2) Vice Chair
- Kerry Hastings (Zone 5) Secretary

Jerry Paul, the District’s long-time Board Director and Treasurer passed away unexpectedly in July of 2023. Treasurer duties are currently shared by the Chair and Vice Chair. Other Directors on the Board are Eliza Mason (At Large 2), David Barron (Zone 1), Greg Jones (Zone 4), and Aubrey Cloud (At Large 1). Henry Storch is Director Emeritus. Bob Morris, Director Emeritus, passed away in January of 2024. Rana Foster is Associate Director. Indira Kulkarni (Oregon State University - North American Youth Parliament for Water representative) served as a student Associate Director in FY24 until April 2024. She stepped down from that role so she could serve as a community member on the FY25 Budget Committee.

DISTRICT STAFF

The District has six full-time employees: Executive Director, Natural Resource Conservation Program Manager, Operations Coordinator, Communications and Community Engagement Coordinator, and two Resource Conservationists. In April of 2024 the District hired a seasonal temporary employee to assist with the Invasive Species Program through June 2024. In FY25 the District anticipates hiring a full-time Conservation and Outreach Program Assistant.

DISTRICT PROGRAMS

Staff work together to educate and inform our constituents, provide conservation services to community members, address natural resource concerns in the county, and collaborate with a broad base of partners to enhance and increase the impact of our conservation programs.

The District's financial resources are managed judiciously, ensuring compliance with the Oregon Department of Revenue's Local Budget Law, in accordance with the Oregon Secretary of State's annual municipal audit requirements, and with careful and transparent stewardship for Benton County residents.

The District's work generally falls into the following nine areas of expertise:

- Operations, Administration, Fiscal Oversight, and Planning
- Communications and Community Engagement
- Water Quality and Land Management
- Habitat Restoration
- Native Plant Program (annual native plant/bulb/seed sales, and outreach)
- Soil Health
- Invasive Species
- Willamette Mainstem Cooperative (WMC)
- Conservation Education/Outreach, and Community Conservation Grants for youth education and watershed councils.

In FY24 we added two new funding programs: the Jerry Paul Native Pollinator Habitat Conservation grants, and funding for an internship with the Traditional Ecological Inquiry Program (TEIP) hosted by the Long Tom Watershed Council. Please refer to the links in the Communications and Community Engagement Section for more details on these new programs.

In FY22, staff and board members (with feedback from 18 conservation partners) updated our five-year Strategic Plan, with five strategic goals and four overarching themes (Climate, Targeted Impact, Equity, and Collaborative Leadership). The Board approved the plan in FY23. For more details on our strategic direction, please visit our website: <https://www.bentonswcd.org/2023-2027-strategic-plan>

We strive to incorporate diversity, equity, inclusion, and justice (DEIJ) throughout organizational policies, procedures, and programs. As natural resource issues and opportunities evolve, community needs shift, and our diverse partnerships strengthen and expand, the District continues to reshape how we meet our mission to increase access and community impact, including conservation workforce

development. In FY24 we expanded our reach to include military veterans by offering an internship for retiring career military personnel interested in conservation through the U.S. Department of Defense's Skillbridge Program. We also strengthened our relationship with the Tribal community through our TEIP (Traditional Ecological Inquiry Program) internship support.

Section 2: Status of Current Budget (FY2023-2024)

FY23 AUDIT AND FY24 CLOSEOUT PROJECTIONS

The audited June 30, 2023 ending balance in the General Fund was \$811,944. This is \$33,375 over the budgeted "net working capital" (i.e., beginning balance) of \$778,569. Total resources for FY24 are projected to be \$58,794 more than budgeted (including beginning balance). Additional revenue resulted from interest income that was generated at a higher rate than anticipated, and from the positive ending balance shown in the June 30, 2023 audit. Please see the General Fund Income/Expense Tables and Figures at the end of Section 2.

COMMUNITY CONSERVATION PROGRAMS

Our Community Conservation Programs are the heart of how we connect with Benton County residents and our many conservation partners. Natural resource conservation and stewardship is central to our vision of a thriving and resilient landscape for people, plants, and wildlife. In FY24, Community Conservation Program funds contributed to soil sampling and analysis, sponsorship of community events, refreshments for volunteers at invasive species projects, acquisition of necessary weed control permits, workshops that will inspire our community to participate in conservation, planting projects, and ivy removal. The Native Plant Sale was a strong team effort from the full Benton SWCD staff and board. Sales at the Fall Festival grew to larger numbers than the year before despite rainy weather. The Native Plant Sale featured limited onsite sales for the first time in years (in addition to our normal pre-order process). Combined, our Native Plant Sale and Native Bulb and Seed Sale brought in net sales of \$8,792 (not including employee time). More than 6,000 plants were sold to community members in Benton County and beyond.

For additional program highlights please refer to the Annual Report in your meeting packet which was presented at the District's 67th Annual Meeting on March 5, 2024 at the Corvallis Community Center. Andony Melathopoulos of OSU Extension presented an engaging and informative keynote on The Amazing Wild Bees of Benton County.

COMMUNICATIONS AND COMMUNITY ENGAGEMENT

FY24's conservation education and outreach efforts included 16 community events and workshops, reaching approximately 4,000 people, and utilizing over 150 volunteers. Our [Salmon Watch outdoor education program](#) hosted over 650 students from 14 schools across Benton County in October and November 2023. Our communications staff have been active in the community, representing the District at numerous events including BEEvent, the Corvallis Sustainability Coalition town hall, multiple Family Science Nights at local schools, and Winter Wildlife Field Days, to name a few. We have also had a strong digital presence with significant growth. Our average content engagement on social media is up 76% (across both Facebook and Instagram), and thanks to an entirely new website design and platform, we're now seeing between 40,000 and 60,000 pageviews per month.

The District awarded \$4,800 in support funding to our 4 local watershed councils (Marys River, Luckiamute, Calapooia, and Long Tom) for projects including "Sips 'N Science" pub talks, bird walks, Stewardship In The Park Day, invasive species removal projects, public presentations, K-12 field trips, and more. We also awarded \$3,000 through our Conservation Youth Education grant program, providing funding to six local educators for conservation programming such as field trips, guest speakers, tree plantings, and stream surveys. Currently, a brand new grant is accepting applications: the [Native Pollinator Conservation Grant](#), in honor of our late Board member and native bee advocate, Jerry Paul. We've received 8 applications to date and expect to award a total of \$2,500 to projects that support local pollinators and their habitats. The District also voted to provide \$6,000 in support of the [Traditional Ecological Inquiry Program](#), which provides cultural knowledge building and restoration experience for Indigenous youth and their families.

Finally, the Community Engagement Coordinator is currently conducting a [Community Needs Assessment](#) to identify local gaps and opportunities and better meet the needs of our constituents. A public survey is now open online and we've collected 20 responses thus far. We're also recruiting members of the public for a series of Focus Group meetings to be conducted in May and June. We may also conduct one-on-one interviews with other community members. The feedback we collect through these channels will be compiled into a report to help us, and our partners, build relationships with new and existing audiences, identify local conservation and community needs, and fulfill our DEI (diversity, equity, inclusion, and justice) goals.

GENERAL FUND AND PROJECT FUND RESOLUTIONS

The Board has passed nine budget resolutions to date in FY24. Seven resolutions added funds to the General Fund, or Project Fund with corresponding transfers to the General Fund for fiscal administration. The remaining two resolutions were administrative, setting the date and location of the 2024 Annual Meeting (the January meeting was postponed until March due to the ice storm). The District also received five private donations totaling \$1,546.80 in FY24 for the Jerry Paul Native Pollinator Habitat Conservation Program which awards grants for community projects. These funds were deposited in the District's bank account immediately after receipt, to be rolled over into the FY25 beginning balance, and will be spent in FY25 on native pollinator habitat projects. These donated funds did not require a budget resolution in FY24 because the funds will be spent in the coming fiscal year.

PROJECT FUND AND GENERAL FUND BUDGET RESOLUTIONS (to date in FY24)

FY2023-2024-01. \$42,924 to the Project Fund from an ODA support grant for Soil Health Engagement to Improve Water Quality.

FY2023-2024-03. \$8,687 to the General Fund from OWEB/ODA to increase the annual SWCD Capacity grant amount.

FY2023-2024-04. \$34,130 to the Project Fund from OWEB for Benton County Oak Habitats Stakeholder Engagement.

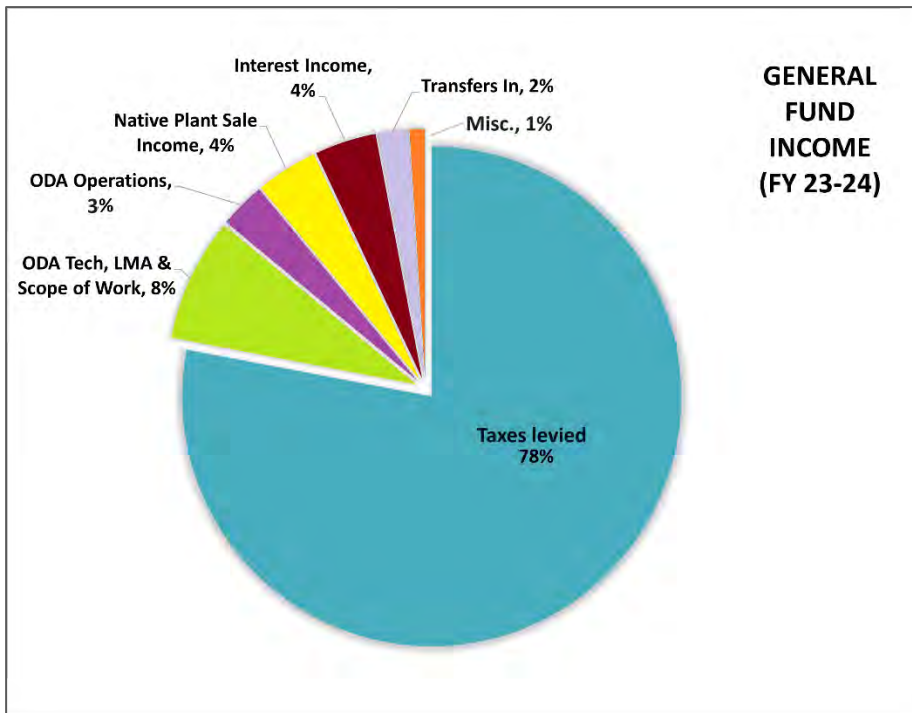
FY2023-2024-05. \$750 to the General Fund from three private donations for Community Conservation Programs.

FY2023-2024-06. \$14,968 to the Project Fund from OWEB for Grand Oaks Oak Release.

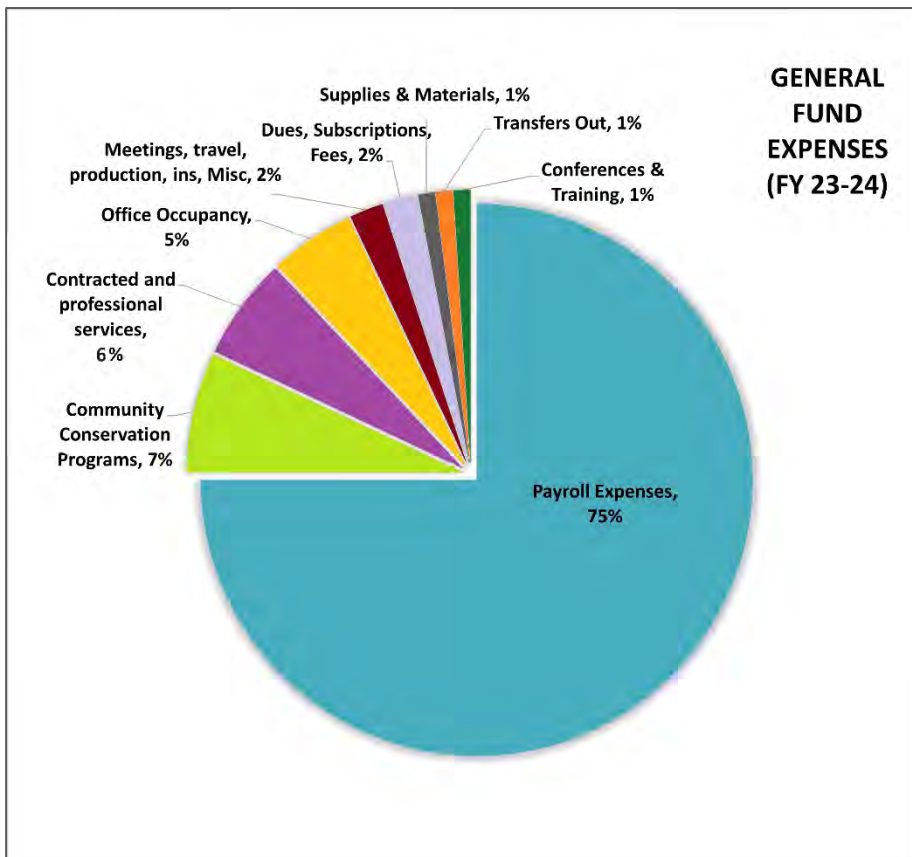
FY2023-2024-08. \$13,950 to the Project Fund from the Oregon State Weed Board for Spurge control.

FY2023-2024-09. \$27,972 to the Project Fund from the Oregon State Weed Board for Willamette River Aquatic Weed Control.

General Fund and Project Fund Income and Expenses as of April 22, 2024 are shown in the figures and tables below.

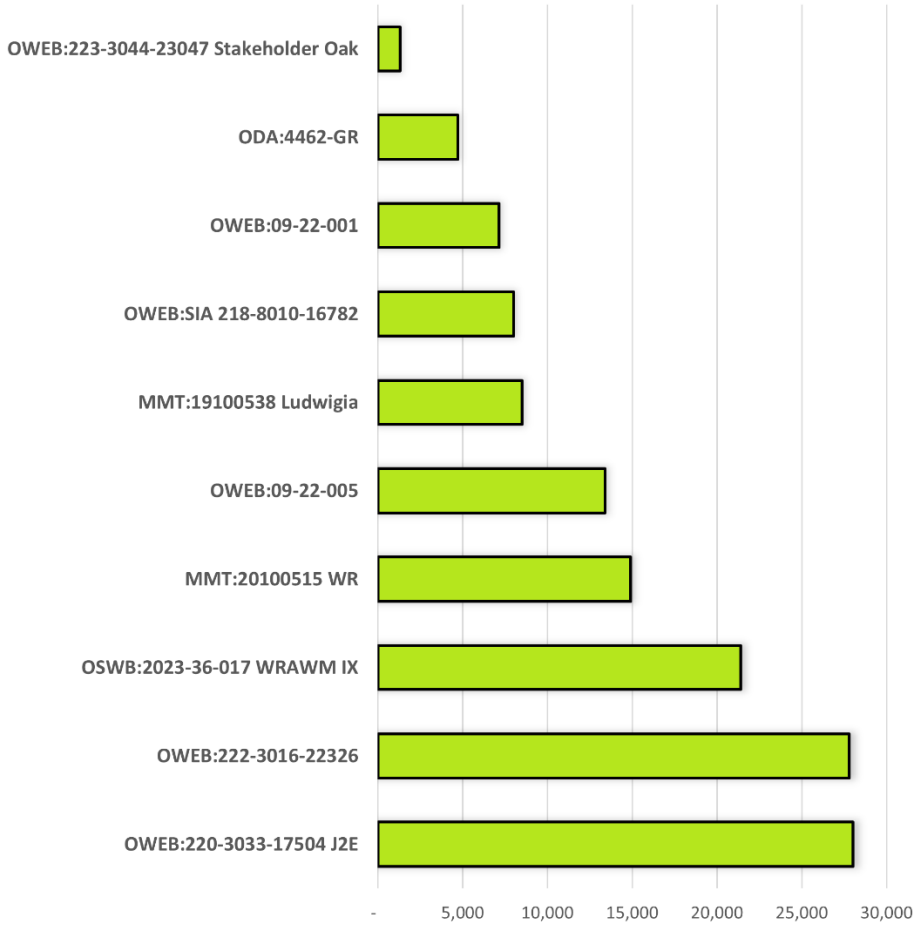


General Fund Income		
Income Type	Amount (\$)	% of Total
Taxes Levied	508,801	78%
ODA Tech, LMA & Scope of Work	50,744	8%
ODA Operations	21,734	3%
Native Plant Sale Income	23,632	4%
Interest Income	28,891	4%
Transfers In	13,986	2%
Misc	3,360	1%
Total	\$ 651,148	100%



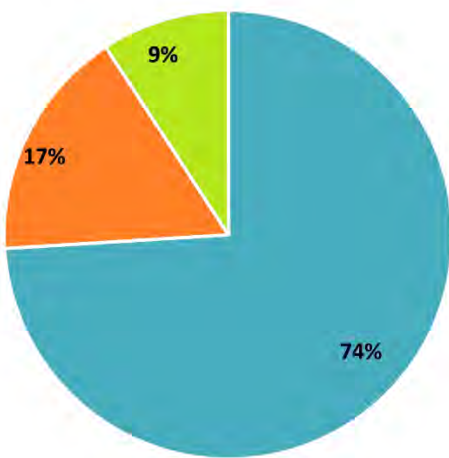
General Fund Expense		
Expense Type	Amount (\$)	% of Total
Payroll Expenses	386,043	75%
Community Conservation Programs	34,163	7%
Contracted & Prof. Services	30,546	6%
Office Occupancy	23,848	5%
Meetings, travel, production, ins., misc	12,282	2%
Dues, Subscriptions, Fees	11,053	2%
Supplies & Materials	7,964	1%
Transfers Out	5,000	1%
Conferences & Training	4,456	1%
Total	\$ 515,355	100%

PROJECT FUND INCOME



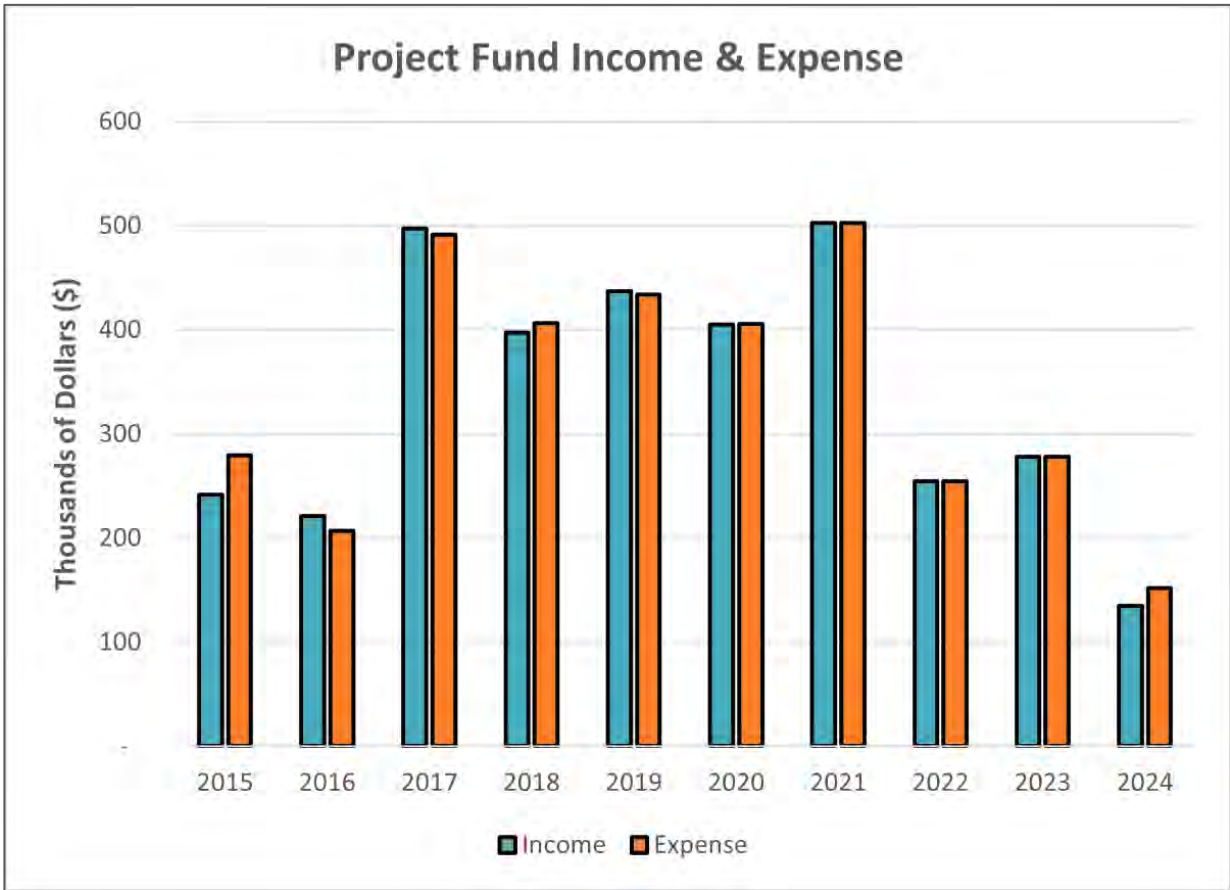
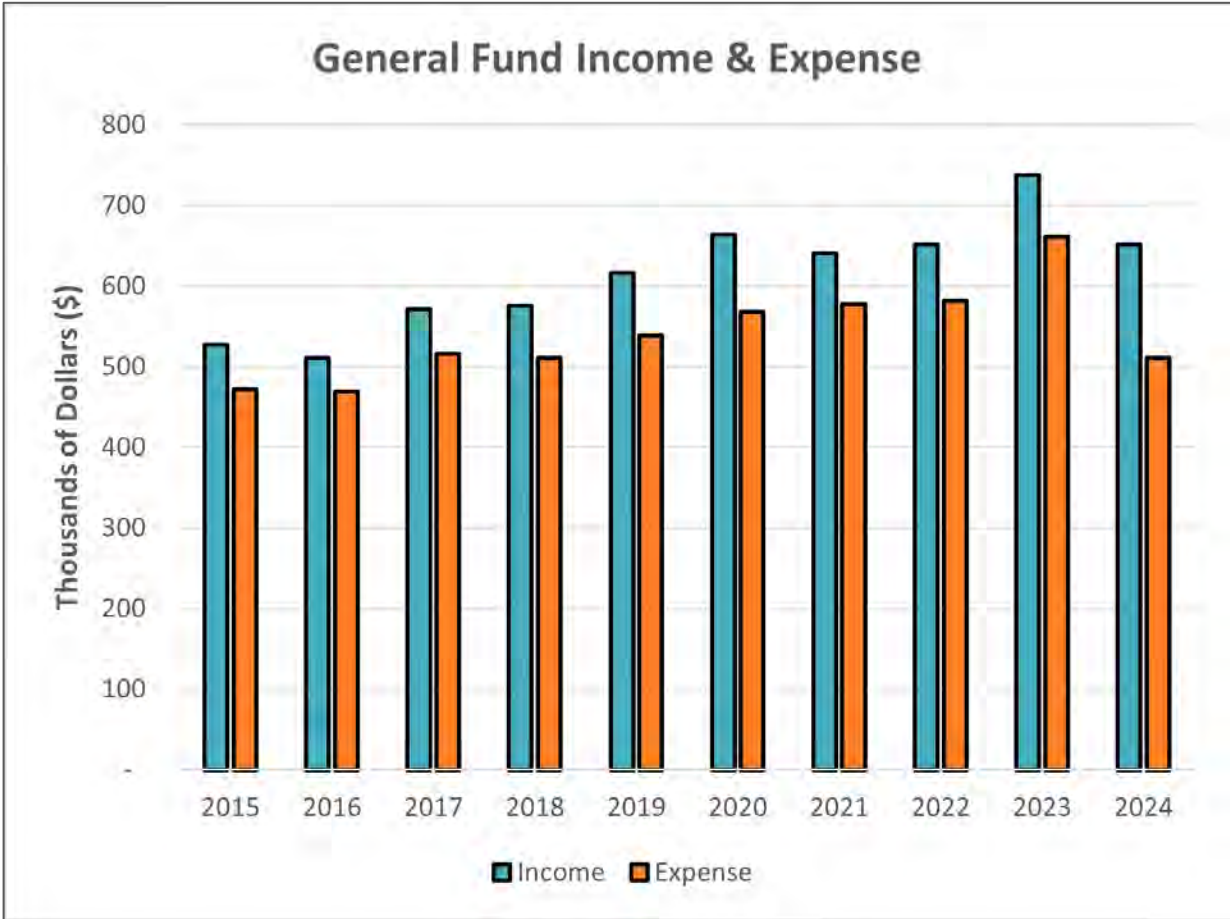
Project Fund Income	
	Funded (\$)
OWEB:220-3033-17504 J2E	28,019
OWEB:222-3016-22326	27,801
OSWB:2023-36-017 WRAWM IX	21,390
MMT:20100515 WR	14,913
OWEB:09-22-005	13,384
MMT:19100538 Ludwigia	8,508
OWEB:SIA 218-8010-16782	7,996
OWEB:09-22-001	7,141
ODA:4462-GR	4,718
OWEB:223-3044-23047 Stakeholder Oak	1,293
Grand Total	\$ 135,163.00

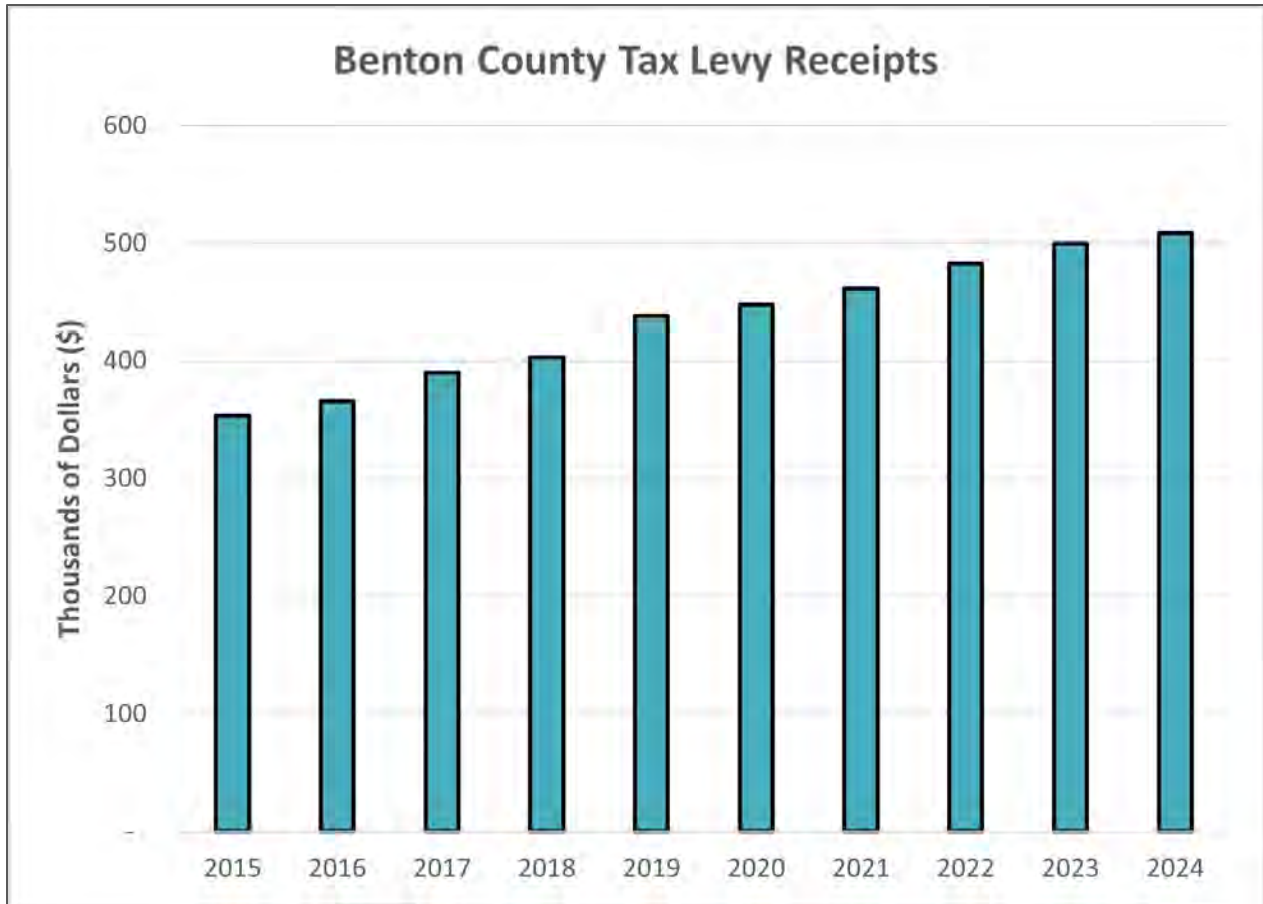
Project Fund Expenses



- Materials and Services
- Payroll
- GF Admin Transfers

Project Fund Expenses		
Expense Account	Amount (\$)	% of Total
Materials and Services	112,341	74%
Payroll	25,434	17%
GF Admin Transfers	13,986	9%
Total	151,761	100%





Section 3: FY2024-2025 Proposed Budget

GENERAL FUND: LB-20, LB-30 AND LB-31

RESOURCES AND REQUIREMENTS

Proposed LB20 (Resources) and LB30 (Requirements) total \$1,494,587.

TAXES LEVIED

As of April 18, 2024, the District has received \$508,801 in taxes levied. With three more months to go in the fiscal year, the District anticipates reaching \$520,000+, close to the projected amount of \$525,000. The FY25 tax levy income estimate is \$530,000.

NET WORKING CAPITAL

Net working capital (estimated beginning balance) is \$805,872.

PERSONNEL BUDGET

A General Fund Personnel budget of \$635,754 is proposed for allocated and unallocated staff. Requirements include wages; payroll taxes and fees; non-wage benefits for medical, dental, vision, life, and short-term disability insurance (\$12,444 per employee per year); and a District-paid retirement contribution between 2% and 7% of employee wages (depending on years of service). The District's retirement contribution from the General Fund is \$30,945 in FY25. The District pays 100% of the cost of the monthly insurance premium for individual employees. The District proposes a 3% Flat Rate COLA (cost of living adjustment) for employees in FY25 to keep up with inflation. This amounts to an annual wage increase of \$3,478.00 per employee. The General Fund wage and non-wage benefits proposed for employees in FY25 is a \$78,353 increase over last year which will keep the District's employee compensation package competitive in the market. In March of 2024 the Board of Directors' Personnel and Finance Committee approved a new HRA-VEBA program for employees who waive the District's health plan when they have creditable coverage through another plan. This enables employees enrolled in the program to receive 40% of the value of the District benefit they waived to go into an HRA account. The FY25 personnel cost also includes \$1,000 for an employee 25 year-service Recognition Award.

MATERIALS AND SERVICES

Materials and Services funding is proposed at \$223,600. This reflects an increase of \$20,400 over FY24. Most of the increase is the result of budgeting for additional funds for Dues/Fees/Subscriptions (+\$9,000), our Community Conservation Programs (+\$1,400), Contracted and Professional Services (+\$2,500), an increase in the cost for office occupancy (+\$2,000), a 20% increase in liability insurance, a larger budget for supplies and materials (+\$1,000), and meetings and events (+\$2,000).

CONTRACTED AND PROFESSIONAL SERVICES

The amount budgeted for Contracted and Professional Services is \$65,000. This reflects increased costs for professional services contracts for IT, payroll, grant fiscal administration and bookkeeping, legal review of District policies and procedures, facilitation, and other necessary services.

COMMUNITY CONSERVATION PROGRAMS (CCP)

CCP funding is proposed at \$53,400. For a breakdown of CCP allocations please refer to the LB-31 of the Proposed Budget.

ODA SUPPORT THROUGH OWEB FUNDING - GENERAL FUND

Oregon Soil and Water Conservation Districts receive strong support from the Oregon Department of Agriculture and the Oregon Watershed Enhancement Board. In addition to receiving special purpose grants that are added to the Project Fund through Board Resolution during the year, we receive capacity funding each biennium. The District anticipates receiving \$96,594 from ODA/OWEB for operations and agricultural water quality work in FY25 through the capacity grant program.

INTERGOVERNMENTAL AGREEMENT

The District has had an Intergovernmental Agreement (IGA) with Benton County Public Works (BCPW) for many years. BCPW reimburses the District \$5,000 annually through a biennial agreement for services the District provides. Invasive Weed Program staff provide county road crews with training and outreach related to invasive weed management. District staff give a presentation to the County Commissioners and submit an annual report that summarizes the work completed that year. The current IGA with BCPW is in effect through June 30, 2025.

CONTINGENCY

Local Budget Law allows an amount to be appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned for at the time the proposed budget is being developed. A Contingency of \$60,000 is proposed. Examples of expenditures that might be required under this line item include: contracts for professional services, personnel costs, for example if an employee separates from service and accrued annual leave balances must be paid out, additional needs for supplies and/or equipment, and upgraded software subscriptions to improve operational efficiency.

PROGRAM RESERVE

The Program Reserve in the General Fund is proposed at \$68,000. This is a reduction from last year's amount of \$77,500.

SPECIAL FUND: PROJECT FUND: LB-10

A total of \$168,835 is proposed in FY25 for Project Fund Resources and Requirements for eight (8) grants/projects (5 from Oregon Watershed Enhancement Board, 1 from ODA for Soil Health Support, and 2 from the Oregon State Weed Board for invasives work). Of the FY25 total, \$29,968 is for BSWCD Personnel, \$16,621 is for grant fiscal administration which is transferred to the General Fund, and \$122,246 is for Materials and Services to complete conservation and restoration work on-the-ground.

BUILDING RESERVE FUND: LB-11

The Building Reserve Fund balance is \$118,200. No increase to this fund is proposed for FY25. The District still anticipates moving into the Confluence Building when completed; however there is no estimated completion date available and the move-in costs and monthly rent are unknown at this time. If the Board chooses, the purpose of this fund can be changed at any time and could be used for costs related to a move from our current office in the Renaissance Building on SW Washington Avenue into the Confluence Building on Second Street.

FY2024-2025 - LOOKING FORWARD

Our five-year Strategic Plan sets our direction through 2027. Staff have developed Measurable Outcomes for all five of the Plan's goals to track and measure our progress and impact.

The Community Needs Assessment currently being conducted will give us valuable and timely feedback from residents and stakeholders on ways to improve access and ensure our programs meet the needs of the community we serve.

Building a long-term relationship with our TEIP (Traditional Ecological Inquiry Program) Tribal and watershed council partners will result in new ways of learning and sharing conservation and restoration techniques on the land.

The District continues to invest in its employees by providing ongoing training and professional development opportunities, keeping salaries and benefits competitive, and exploring ways to enhance communication while continuing the hybrid workplace model. In FY25 the District will hire a professional HR firm to conduct another Employee Pay Equity and Compensation Study.

The FY25 proposed budget reflects the District's ongoing focus on fiscal responsibility and long-term sustainability, balanced with expenditures to increase our impact in the community by enhancing conservation programs in alignment with our mission, and the values of collaboration, community inclusion, innovation and improvement, and providing excellent public service.

Thank you to all Budget Committee members for your strong support of the District and active participation in our conservation community!

RESOURCES
Benton SWCD General Fund

	Historical Data			DESCRIPTION	FY25 Budget July 1, 2024 - June 30, 2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				Beginning Fund Balance				
1				Available cash on hand* (cash basis) or	\$ -			1
2	\$ 666,464	\$ 735,675	\$ 778,569	Net working capital (accrual basis)	\$ 805,872			2
3				Previously levied taxes estimated to be received				3
4	\$ 6,751	\$ 26,591	\$ 8,000	Interest	\$ 20,000			4
5				OTHER RESOURCES				5
6	\$ 26,372	\$ 47,927	\$ 26,372	ODA Capacity Funding - Operations	\$ 28,978			6
7	\$ 61,535	\$ 61,534	\$ 61,535	ODA Capacity Funding - SOW; Tech and LMA	\$ 67,616			7
8	\$ 8,296	\$ -	\$ -	CREP-Fee for Service	\$ -			8
9	\$ 24,167	\$ 26,319	\$ 20,412	Transfer from Project Fund (Grant Administration)	\$ 16,621			9
10	\$ 34,036	\$ 21,897	\$ 17,500	Native Plant Program	\$ 19,000			10
11	\$ 2,655	\$ 500	\$ 1,000	Miscellaneous	\$ 1,500			11
12	\$ 5,000	\$ 5,000	\$ 5,000	Benton County Public Works IGA	\$ 5,000			12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21	\$ 835,276	\$ 925,443	\$ 918,388	Total resources, except taxes to be levied	\$ 964,587	\$ -	\$ -	21
22			\$ 525,000	Taxes estimated to be received	\$ 530,000	\$ -	\$ -	22
23	\$ 482,474	\$ 499,674		Taxes collected in year levied				23
24	1,317,750	1,425,117	\$ 1,443,388	TOTAL RESOURCES	\$ 1,494,587	\$ -	\$ -	24

REQUIREMENTS
Benton SWCD General Fund

Historical Data				DESCRIPTION	FY 25 Budget July 1, 2024 - June 30, 2025				
Actual		Adopted Budget This Year 2023-2024	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1				1	Personnel Allocated to Program				1
2	\$ 162,904	\$ 162,094	\$ 197,114	2	Wages	\$ 242,396			2
3	\$ 13,826	\$ 13,359	\$ 17,830	3	Payroll Taxes	\$ 21,828			3
4	\$ 28,764	\$ 28,293	\$ 32,715	4	Non-Wage Benefits (medical, dental, life, STDI)	\$ 47,023			4
5	\$ 7,669	\$ 10,069	\$ 13,799	5	Retirement	\$ 14,576			5
6				6	Fees	\$ -	\$ -	\$ -	6
7				7					7
8	\$ 213,163	\$ 213,815	\$ 261,458	8	Total Personnel Allocated to Program	\$ 325,823	\$ -	\$ -	8
9				9	(balance of allocated Personnel costs in Project Fund)				9
10				10	Total Full-Time Equivalent (FTE) = 3.5				10
11				11	Personnel Not Allocated to Program*				11
12				12					12
13	\$ 174,075	\$ 196,664	\$ 223,749	13	Wages	\$ 233,835			13
14	\$ 14,100	\$ 16,158	\$ 20,137	14	Payroll Taxes	\$ 21,045			14
15	\$ 27,117	\$ 21,392	\$ 34,329	15	Non-Wage Benefits (medical, dental, life, STDI)	\$ 37,332			15
16	\$ 10,288	\$ 9,230	\$ 12,428	16	Retirement	\$ 16,369			16
17				17	Fees				17
18	\$ 225,580	\$ 243,444	\$ 290,643	18	Total Personnel Not Allocated to Program*	\$ 308,581	\$ -	\$ -	18
19				19	Total Full-Time Equivalent (FTE) Not Allocated = 3				19
20			\$ 5,000	20	Employee Recognition Award	\$ 1,000			20
21	\$ 438,743	\$ 457,259	\$ 557,101	21	Total Personnel (allocated and unallocated)	\$ 635,404	\$ -	\$ -	21
22	\$ 152	\$ 125	\$ 300	22	Fees	\$ 350			22
23	\$ 438,895	\$ 457,384	\$ 557,401	23	Total All Personnel	\$ 635,754	\$ -	\$ -	23
24				24	Materials & Services				24
25				25					25
26	\$ 1,588	\$ 2,213	\$ 8,000	26	Conferences and Training	\$ 8,000			26
27	\$ 36,203	\$ 29,588	\$ 52,000	27	Community Conservation Programs (CCP)	\$ 53,400			27
28	\$ 46,346	\$ 52,446	\$ 62,500	28	Contracted & Professional Services	\$ 65,000			28
29	\$ 6,986	\$ 7,056	\$ 11,000	29	Dues/Subscriptions/Fees	\$ 20,000			29
30	\$ 4,490	\$ 4,646	\$ 7,000	30	Insurance and Fidelity Bond	\$ 10,000			30

* not allocated to an Organizational Unit or Program

REQUIREMENTS
Benton SWCD General Fund

Historical Data			DESCRIPTION	FY 25 Budget July 1, 2024 - June 30, 2025					
Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
31	\$ 174	\$ 1,888	\$ 5,500	31	Meetings & Events	\$ 7,500			31
32	\$ -	\$ 8	\$ 200	32	Miscellaneous	\$ 200			32
33	\$ 4,464	\$ 4,501	\$ 34,000	33	Office Occupancy	\$ 36,000			33
34	\$ 4,529	\$ 2,646	\$ 4,500	34	Production Costs (Marketing, newsletters, publications)	\$ 4,500			34
35	\$ 3,783	\$ 15,823	\$ 15,000	35	Supplies & Materials	\$ 16,000			35
36	\$ 1,912	\$ 2,214	\$ 3,500	36	Travel	\$ 3,000			36
37	\$ 110,475	\$ 123,029	\$ 203,200	37	Total Materials and Services	\$ 223,600	\$ -	\$ -	37
38	\$ 27,707	\$ 75,642		38	Debt Service (Lease Expenditure)				38
39			\$ 5,000	39	Capital Outlay	\$ 5,000	\$ -	\$ -	39
40			\$ 80,000	40	Contingency *	\$ 60,000	\$ -	\$ -	40
41	\$ 5,000	\$ 5,000	\$ 5,000	41	Transfer to Reserve Fund (Building Fund)*	\$ -	\$ -	\$ -	41
42				42	Transfer to Project Fund*				42
43	\$ 5,000	\$ 5,000	\$ 5,000	43	Total Transfers*	\$ -	\$ -	\$ -	43
44			\$ 380,643	44	Total Requirements Not Allocated*	\$ 369,581	\$ -	\$ -	44
45			\$ 469,958	45	Total Program Requirements	\$ 554,773	\$ -	\$ -	45
46			\$ 240,287	46	Reserved for Future Expenditure*	\$ 227,233	\$ -	\$ -	46
47	\$ 735,675	\$ 811,944		47	Ending Balance (prior years)				47
48				48	Components of Ending Fund Balance				48
49			\$ 77,500	49	a) Committed for Program Reserve*	\$ 68,000	\$ -	\$ -	49
50			\$ 275,000	50	b) Unappropriated Ending Fund Balance*	\$ 275,000	\$ -	\$ -	50
51	\$ 1,317,752	\$ 1,472,999	\$ 1,443,388	51	TOTAL REQUIREMENTS	\$ 1,494,587	\$ -	\$ -	51

* not allocated to an Organizational Unit or Program

Benton SWCD General Fund

	Actual		Adopted Budget This Year 2023-2024	Budget Line Detail	2024-2025 Details	Form LB-30 Expenditure Line #	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
1	36,203	29,588	52,000	Community Conservation Programs (CCP)	53,400	27	1
2	8,163	\$ 8,156	\$ 9,400	Conservation Education - Youth Ed and grants to Watershed Councils	\$ 9,400	\$ -	2
3		\$ -	\$ 6,600	Scholarships/Internships	\$ 6,000	\$ -	3
4	3,000	\$ 2,487	\$ 5,000	Conservation Incentive Program (CIP)-combine with SQP & ISP	\$ 5,000	\$ -	4
5	18,940	\$ 13,952	\$ 20,000	Native Plant Program (NPP)	\$ 20,000	\$ -	5
6	1,521	\$ 1,649	\$ 6,000	Invasive Species Program (ISP)-combine with CIP & SQP	\$ 5,500	\$ -	6
7	2,979	\$ 3,344	\$ 5,000	Soil Quality Program (SQP) - combine with CIP and ISP	\$ 5,500	\$ -	7
				Jerry Paul Native Pollinator Conservation Program	\$ 2,000		
8	1,600	\$ -	\$ -	Conservation Leadership	\$ -		8
9	46,346	52,446	\$ 62,500	Contracted & Professional Services	65,000	28	9
10	4,900	\$ 5,800	\$ 6,000	Audit	\$ 6,000	\$ -	10
11	2,270	\$ 5,453	\$ 4,000	Computer Support	\$ 6,000	\$ -	11
12	24,368	\$ 22,729	\$ 33,500	Professional Services- (legal, bookkeeping, website)	\$ 34,500	\$ -	12
13	5,383	\$ 10,010	\$ 12,000	Consultation/Contracts	\$ 11,500	\$ -	13
14	9,425		\$ 7,000	Facilitation/Contracts	\$ 7,000	\$ -	14
15		\$ 8,454		Miscellaneous			15
16	4,464	4,501	\$ 34,000	Office Occupancy	36,000	33	16
17			\$ 28,000	Office and Storage Unit Rentals (Leases)	\$ 30,000	\$ -	17
18	4,429	\$ 3,962	\$ 4,500	Utilities - phone and internet	\$ 4,500	\$ -	18
19		\$ 485	\$ 1,500	Services - janitorial	\$ 1,500	\$ -	19
20	35	\$ 54	\$ -	Other			20
21	4,529	2,646	\$ 4,500	Production Costs	4,500	34	21
22	2,504	\$ 1,517	\$ 2,000	Advertising	\$ 2,000	\$ -	22
23		\$ 85	\$ 1,000	Publications	\$ 1,000	\$ -	23
24	2,025	\$ 328	\$ 500	Newsletters	\$ 500	\$ -	24
25		\$ 716	\$ 1,000	Merchandise	\$ 1,000	\$ -	25
26	3,783	15,823	\$ 15,000	Supplies & Materials	16,000	35	26
27	11	\$ 833	\$ 3,000	Copier	\$ 3,000	\$ -	27
28		\$ 9,207	\$ 5,000	Equipment	\$ 6,000	\$ -	28
29	1,678	\$ 1,726	\$ 2,500	Office Supplies	\$ 2,500	\$ -	29
30	129	\$ 142	\$ 500	Postage	\$ 500	\$ -	30
31	1,965	\$ 3,915	\$ 4,000	Computer Software and Accessories	\$ 4,000	\$ -	31

RESOURCES & REQUIREMENTS

Benton SWCD Project Fund

	Historical Data			DESCRIPTION	FY25 Budget July 1, 2024 - June 30, 2025		
	Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
				RESOURCES			
1	\$ 10,210	\$ 10,207		Beginning Fund Balance			1
2	\$ 5,142	\$ -	\$ -	BPA Willamette FIP Monitoring for AHWG (2009-012-00)	\$ -	\$ -	2
3	\$ 1,346	\$ 12,058	\$ 550	MMT - Ludwigia Management Alternatives (19100538)	\$ -	\$ -	3
4	\$ 55,213	\$ 2,539	\$ -	MMT - River Health Monitoring (20010715)	\$ -	\$ -	4
5	\$ 12,138	\$ 19,482	\$ 30,305	MMT - WR Restoration - Strategies for Engagement (20100515)	\$ -	\$ -	5
6	\$ 13,207		\$ -	ODA/OSWB - WR Aquatic Weed Manage. Ph 7 (2020-33-010)	\$ -	\$ -	6
7	\$ 155		\$ -	ODA/OSWB - Oblong Spurge - EDRR & Outreach (2020-33-011)	\$ -	\$ -	7
8	\$ 3,465	\$ 4,997	\$ -	ODA/OSWB - Purge the Spurge - Phase 2 (2022-35-014)	\$ -	\$ -	8
9	\$ 789	\$ 27,641	\$ -	ODA/OSWB Willamette Aquatic Weeds, Phase 8 - (2022-35-015)	\$ -	\$ -	9
10	\$ 19,215	\$ 26,752	\$ -	OWEB/NRCS TA - Soil Health (219-9001-19457)	\$ -	\$ -	10
11	\$ 53,409	\$ 5,705	\$ 11,999	OWEB FIP Effectiveness Monitoring (220-8201-17233)	\$ -	\$ -	11
12	\$ 20,467	\$ 82,879	\$ 49,500	OWEB Restoration Grant - J2E Diversity Project (220-3033-17504)	\$ 37,456	\$ -	12
13	\$ -	\$ 6,196	\$ -	OWEB SG - Fackrell Water & Soil Improvement (09-20-002)	\$ -	\$ -	13
14	\$ -	\$ 1,489	\$ -	OWEB SG - Carson Riparian Buffer (09-20-003)	\$ -	\$ -	14
15			\$ 11,319	OWEB SG - Riparian & Prairie Restoration (09-22-001)	\$ -	\$ -	15
16		\$ 12,100	\$ -	OWEB SG - Horse Island Clean Water (09-22-002-20225)	\$ -	\$ -	16
17	\$ 7,830	\$ 4,168	\$ -	OWEB - 100 Acre Wood Plant Establishment (217-3002-14131)	\$ -	\$ -	17
18	\$ -		\$ -	OWEB WR Anchor Habitat Monitor. Frame. Ph 2 (218-8201-16520)	\$ -	\$ -	18
19	\$ 32,870	\$ 15,264	\$ -	OWEB - WFIP Effectiveness Monitoring (218-8390-17212)	\$ -	\$ -	19
20	\$ 21,765	\$ 12,808	\$ 17,663	OWEB - ODA Strategic Implementation Area (218-8010-16782)	\$ 19,825	\$ -	20
21		\$ 15,000	\$ -	ODA - WR Landowner Engagement Weed Control (2022-36-002)	\$ -	\$ -	21
22	\$ 2,941		\$ -	Regen Garden Display	\$ -	\$ -	22
23	\$ 7,753		\$ -	UMC SIA Station 2 Match	\$ -	\$ -	23
24		\$ 247	\$ -	George Ice grant	\$ -	\$ -	24
25		\$ 8,121	\$ 2,279	ODA/OSWB - Purge the Spurge - Phase 3 (2023-36-016)	\$ -	\$ -	25
26		\$ 1,082	\$ 17,070	ODA/OSWB Willamette Aquatic Weeds, Phase 9 - (2023-36-017)	\$ -	\$ -	26
27		\$ 19,797	\$ 66,946	OWEB Restoration Grant - Mitchell Oak Woodland (222-3016-22326)	\$ 36,161	\$ -	27
28			\$ 14,872	OWEB Jumping Giraffe Farm	\$ -	\$ -	28
29				OWEB - Oak Stakeholder (223-3044-23047)	\$ 15,745	\$ -	29
30				ODA - Soil Health Support Grant (4462-GR)	\$ 19,514	\$ -	30
31				OWEB SG - Grand Oaks Release (09-24-001)	\$ 12,339	\$ -	31
32				ODA/OSWB - Purge the Spurge - Phase 4 (2024-37-011)	\$ 1,353	\$ -	32
33				ODA/OSWB Willamette Aquatic Weeds, Phase 10 - (2024-37-012)	\$ 26,442	\$ -	33
34				Accrual Changes			34
35				Total Resources except taxes to be levied			35
36				Reserved for Future Expenditures*			36
35	\$ 267,915	\$ 288,532	\$ 222,503	TOTAL RESOURCES	\$ 168,835	\$ -	35

RESOURCES & REQUIREMENTS

Benton SWCD Project Fund

	Historical Data			DESCRIPTION	FY25 Budget July 1, 2024 - June 30, 2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
36				REQUIREMENTS				36
37				Personnel				37
38	\$ 21,336	\$ 37,690	\$ 10,607	Wages	\$ 23,599			38
39	\$ 1,841	\$ 3,103	\$ 865	Payroll Taxes	\$ 1,964			39
40	\$ 3,759	\$ 5,655	\$ 1,614	Non-Wage Benefits (medical, dental, STDI, life insurance)	\$ 2,753			40
41	\$ 676	\$ 1,831	\$ 742	Retirement	\$ 1,652			41
42	\$ 27,612	\$ 48,279	\$ 13,828	Total Personnel	\$ 29,968	\$ -	\$ -	42
43				Total Full-Time Equivalent (FTE) = 0.5				43
44				Materials & Services				44
45				Administrative Fees				45
46	\$ 75	\$ -		BPA Willamette FIP Monitoring for AHWG (2009-012-00)				46
47	\$ 7	\$ 2,955	\$ -	MMT - Ludwigia Management Alternatives (19100538)	\$ -	\$ -	\$ -	47
48	\$ 47,588		\$ -	MMT - River Health Monitoring (20010715)	\$ -	\$ -	\$ -	48
49	\$ 7,880	\$ 12,404	\$ 23,550	MMT-WR Restoration Strategies for Engagement (20100515)	\$ -	\$ -	\$ -	49
50	\$ 8,769			ODA/OSWB - WR Aquatic Weed Manage. Ph 7 (2020-33-010)				50
51	\$ 140			ODA/OSWB - Oblong Spurge - EDRR & Outreach (2020-33-011)				51
52	\$ 881	\$ 461		ODA/OSWB Purge the Spurge, Phase 2 (2022-35-014)				52
53	\$ 3	\$ 15,649		OSWB Willamette Aquatic Weeds, Phase 8 - (2022-35-015)				53
54	\$ 8,064	\$ 15,424		OWEB/NRCS TA - Soil Health (219-9001-19457)				54
55	\$ 47,958	\$ 5,592	\$ 10,903	OWEB WFIP Effectiveness Monitoring (220-8201-17233)	\$ -	\$ -	\$ -	55
56	\$ 18,608	\$ 75,345	\$ 45,000	OWEB Restoration Grant - J2E Diversity Project (220-3033-17504)	\$ 32,775	\$ -	\$ -	56
57	\$ -	\$ 5,632		OWEB SG Fackrell Water & Soil Improvement (09-20-002)				57
58	\$ -	\$ 1,354		OWEB SG Carson Riparian Buffer (09-20-003)				58
59			\$ 10,290	OWEB SG - Riparian & Prairie Restoration (09-22-001)	\$ -	\$ -	\$ -	59
60		\$ 11,000	\$ -	OWEB SG - Horse Island Clean Water (09-22-002-20225)	\$ -	\$ -	\$ -	60
61	\$ 7,120	\$ 3,785	\$ -	OWEB - 100 Acre Wood Plant Establishment (217-3002-14131)	\$ -	\$ -	\$ -	61
62	\$ -		\$ -	OWEB WR Anchor Habitat Monit. Frame. Ph 2 (218-8201-16520)	\$ -	\$ -	\$ -	62

RESOURCES & REQUIREMENTS

Benton SWCD Project Fund

	Historical Data			DESCRIPTION	FY25 Budget July 1, 2024 - June 30, 2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
63	\$ 29,582	\$ 13,059	\$ -	OWEB WFIP Effectiveness Monitoring (218-8390-17212)	\$ -	\$ -	\$ -	63
64	\$ 18,557	\$ 9,702	\$ 13,902	OWEB - ODA Strategic Implementation Area (218-8010-16782)	\$ 16,055	\$ -	\$ -	64
65	\$ 2,941		\$ -	Regen Garden Display	\$ -	\$ -	\$ -	65
66	\$ 7,753	\$ 247	\$ -	UMC SIA Station 2 Match	\$ -	\$ -	\$ -	66
67			\$ -	George Ice grant	\$ -	\$ -	\$ -	67
68		\$ 1,298	\$ 968	ODA/OSWB - Purge the Spurge - Phase 3 (2023-36-016)	\$ -	\$ -	\$ -	68
69		\$ 12	\$ 9,270	ODA/OSWB Willamette Aquatic Weeds, Phase 9 - (2023-36-017)	\$ -	\$ -	\$ -	69
70		\$ 17,998	\$ 60,860	OWEB Restoration Grant - Mitchell Oak Woodland (222-3016-22326)	\$ 32,874	\$ -	\$ -	70
71			\$ 13,520	OWEB Jumping Giraffe Farm	\$ -	\$ -	\$ -	71
72		\$ 11,810		ODA - WR Landowner Engagement Weed Control (2022-36-002)	\$ -	\$ -	\$ -	72
73				OWEB - Oak Stakeholder (223-3044-23047)	\$ 1,870	\$ -	\$ -	73
74				ODA - Soil Health Support Grant (4462-GR)	\$ 9,509	\$ -	\$ -	74
75				OWEB SG - Grand Oaks Release (09-24-001)	\$ 11,219	\$ -	\$ -	75
76				ODA/OSWB - Purge the Spurge - Phase 4 (2024-37-011)	\$ 730	\$ -	\$ -	76
77				ODA/OSWB Willamette Aquatic Weeds, Phase 10 - (2024-37-012)	\$ 17,214	\$ -	\$ -	77
78	\$ 205,926	\$ 203,727	\$ 188,263	Total Materials and Services	\$ 122,246	\$ -	\$ -	78
79	\$ -	\$ 26,319	\$ 20,412	Transfer to General Fund: Administrative Fees	\$ 16,621	\$ -	\$ -	79
80	\$ 24,167	\$ 26,319	\$ 20,412	Total Transfers	\$ 16,621	\$ -	\$ -	80
81	\$ 10,207	\$ 10,207		Ending Balance Prior Years				81
82				Unappropriated Fund Balance (with accrual changes)				82
83				Reserved for Future Expenditures*				83
84	\$ 257,705	\$ 278,325	\$ 222,503	TOTAL REQUIREMENTS	\$ 168,835	\$ -	\$ -	84

RESOURCES & REQUIREMENTS
Benton SWCD Reserve Fund

This fund is authorized and established by Resolution #2-2010 passed on April 5, 2010 for the following specified purpose: To purchase building(s) and/or land for use by Benton SWCD				BUILDING RESERVE FUND				Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Reviewed June 1, 2020; next review 2030			
Historical Data			DESCRIPTION	FY25 Budget July 1, 2024 - June 30, 2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Actual		Adopted Budget This Year 2023-2024		RESOURCES	Proposed By Budget Officer	Approved By Budget Committee				Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023										
			1	Cash on hand* (cash basis) or							
2	\$ 103,200	\$ 108,200	\$ 113,200	2	Working Capital (accrual basis)	\$ 118,200	\$ -	\$ -	2		
3				3	Previously levied taxes estimated to be received				3		
4				4	Earnings from temporary investments				4		
5	\$ 5,000	\$ 5,000	\$ 5,000	5	Transferred from General Fund	\$ -	\$ -	\$ -	5		
6				6					6		
7				7	Total Resources, except taxes to be levied				7		
8				8	Taxes estimated to be received				8		
9				9	Taxes collected in year levied				9		
10	\$ 108,200	\$ 113,200	\$ 118,200	10	TOTAL RESOURCES	\$ 118,200	\$ -	\$ -	10		
11				11	REQUIREMENTS				11		
12				12					12		
13				13					13		
14	\$ 108,200	\$ 113,200	\$ 118,200	14	RESERVED FOR FUTURE EXPENDITURE	\$ 118,200	\$ -	\$ -	14		
15	\$ 108,200	\$ 113,200	\$ 118,200	15	TOTAL REQUIREMENTS	\$ 118,200	\$ -	\$ -	15		

NOTE: Any Transfer to this fund will be made in December 2024, when property tax revenue is sufficient.



FY2024-2025 BUDGET CALENDAR

Budget Year: July 1, 2024 - June 30, 2025

- Proposed Budget Prepared.....April 26, 2024
- Publish first notice of Budget Committee Meeting.....April 22, 2024
(Submit by April 15 to Gazette Times – notice must appear 5 to 30 days before the meeting)
- Publish second notice of Budget Committee Meeting.....April 23, 2024
(post prominently on website for at least the 10 days before the meeting)
- Budget Committee Meeting.....May 6, 2024
6:00-7:30 pm in-person and Virtual Meeting (Zoom Video Conference or Call-In)
Approve Budget and Set Tax Rate or reconvene as agreed to by committee
- Publish notice of 2nd **Budget Committee Meeting (if needed)**.....**per** public meeting law
- Second Budget Committee Meeting (if needed)May 13, 2024
- Publish Budget Hearing Notice**.....May 27, 2024
(Submit by May 20 – notice must appear not less than 5 days before or more than 30 days before the hearing)
- Hold Budget **Hearing**.....June 10, 2024
- Enact Resolutions**.....June 10, 2024
*Includes: Adopt budget, make appropriations,
Declare the tax levy by fund, and categorize the levy*
- Certify Tax to Assessor**.....by July 15, 2024
- Budget (LB forms) to Benton County Clerk**.....by September 30, 2024

NOTE: This budget calendar is based on Oregon Local Budget Requirements. Oregon law requires two notices for the budget committee meeting: only one in the newspaper if the notice is also posted on the website (ORS 294 421). The paper of record for Benton Soil and Water Conservation District is The Corvallis Gazette-Times.



To: Benton SWCD Budget Committee
From: Holly Crosson, Budget Officer, and Executive Director
Date: February 2024
Re: FY 2024-2025 Budget Committee and Budgeting Process

The Benton SWCD Budget Process

BUDGET OFFICER

As a taxing entity subject to Oregon Local Budget Law, the District must appoint a Budget Officer to prepare or supervise the preparation of the budget document, as described in Oregon Revised Statute (“ORS”) chapter 294.33.

The Board of Directors has authorized the District’s Executive Director to serve as the Budget Officer on an annual basis.

BUDGET COMMITTEE

Oregon Revised Statute chapter 294 requires public taxing entities to prepare a budget consistent with Oregon Local Budget Law.

Overview
✓ <i>Budget Officer appointed</i>
✓ <i>Budget Committee established</i>
✓ <i>Budget Message communicates the proposed budget</i>
✓ <i>Budget Committee approves (or modifies and approves) proposed budget</i>
✓ <i>Board of Directors adopts (or modifies and adopts) approved budget</i>

District is a Special District with a voter-approved tax base

The Benton Soil and Water Conservation District is a Special District of the State of Oregon and a local unit of government, formed under the authority of Oregon Revised Statute chapter 568, and with the powers and duties described in that law. In November 2004, Benton County voters granted a permanent property tax rate limit to the District (effective July 1, 2005), making the District a public taxing entity that must comply with Oregon Local Budget Law.

District must establish a Budget Committee

The District must establish a Budget Committee and must hold at least one public meeting to review and approve the upcoming year’s budget. The Budget Committee consists of the District’s governing body (the BSWCD Board of Directors) and an equal number of local registered voters appointed by the governing body.

BSWCD Budget Committee Members for FY25

Name	Board or Citizen-Elector	Status
Maya Abels	Elector	Term expires Dec 2024
Liz Brooks	Elector	Term expires Dec 2024
Inge King	Elector	Term expires Dec 2025
Charlene Carroll	Elector	Term expires Dec 2025
Indira Kulkarni	Student Elector	Term expires Dec 2025
Therese O'Rourke	Elector	Term expires Dec 2026
Linda Lovett	Elector	Term expires Dec 2026
Nate Johnson	Board Chair	Serves while a Board member
Marcella Henkels	Board Vice Chair	Serves while a Board member
Kerry Hastings	Board Secretary	Serves while a Board member
Eliza Mason	Board	Serves while a Board member
David Barron	Board	Serves while a Board member
Greg Jones	Board	Serves while a Board member
Aubrey Cloud	Board	Serves while a Board member

Term of Service

Citizen members are appointed by the District Board of Directors to serve three-year terms. Terms of citizen members are staggered to help provide continuity from year to year, and to allow new members to bring their ideas and perspectives to the Budget Committee.

Duties of the Budget Committee

The role of the Budget Committee is to review the proposed budget submitted by the Budget Officer, and either approve it as proposed, or modify it. The Budget Committee elects a presiding officer (Chair) to help the Committee reach an affirmative vote in approving the budget.

Specifically, the Budget Committee:

1. Receives the budget document from the Budget Officer;
2. Hears the budget message from the Budget Officer;
3. Considers public comment;
4. Discusses and revises the budget as needed;
5. Approves the budget; and
6. Approves the property taxes to be levied.

Generally, the Budget Committee's role is not to directly establish or eliminate specific programs or services. Budget Committee influence is most often exerted at a higher level when it approves the overall budget and establishes the tax levy. The Budget Committee does not approve new personnel, employee salaries, or negotiate contracts. However, where there is a fiscal impact and the majority of the Budget Committee agrees, it may direct the Budget Officer

to adjust (make increases or decreases) in the proposed budget. The governing body can make changes after the Budget Committee has approved the budget, although they may have to re-publish the budget and hold another public hearing to do so.

All meetings of the Budget Committee are subject to Oregon’s Public Meetings Law (ORS 192.610 through ORS 192.690). A quorum of the Committee is required to conduct business and a majority of the Budget Committee members is required to take action. The Committee may request and receive additional information from District Directors, the Budget Officer, or other staff.

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 Budget Committee. Any person may comment on the approved budget at the hearing.

After the hearing, the Board of Directors may increase the budget approved by the Budget Committee for specific purpose grants and gifts through resolution. However, a supplemental budget may be needed for expenditure of undesignated general-purpose grants and gifts that exceed budgeted appropriations.

For FY2024-2025, the deadline for the Board of Directors to enact a resolution that adopts the budget, makes appropriations, and imposes tax levies, is June 30, 2024. The Budget Hearing to adopt the FY25 Budget is scheduled for Monday, June 10, 2024.

BUDGETING

Oregon Revised Statute chapter 294 requires public taxing entities to prepare a budget consistent with Oregon Local Budget Law. The budget is a one-year financial plan that balances needs and resources to help accomplish the District’s mission and goals. Appropriations identified in the adopted budget are spending limits.

The budget is prepared by fund. The District currently has three funds: General Fund, Project Fund, and Building Reserve Fund. In 2010 the District’s Board of Director’s created the Building Reserve Fund (identified as a Capital Projects Fund in the audit) to “purchase building(s) and/or land for use by Benton SWCD”. Every ten years the purpose of this fund needs to be re-stated. The Board or Budget Committee can change the purpose of the fund or keep it the same. In 2020 the Building Reserve Fund purpose was discussed and was not changed.

BUDGET MESSAGE

A cornerstone of the public budgeting process is communicating the annual budget to the Budget Committee and the public. The budget message provides an analysis of significant changes from the previous year’s budget and identifies significant new initiatives and changes in District programs and operations. The budget message also communicates how the District

will continue to implement the District’s Strategic Plan and Annual Work Plan in the coming fiscal year.

BUDGET DETAIL SHEETS

Budget documents are provided to the Budget Committee and public for their review. The District is required to submit the final budget on standardized local budget (LB) forms prescribed by the Oregon Department of Revenue.

All funds have a budget that includes a Resources (revenue) section and a Requirements (expenditures) section. Totals for both sections must balance for each fund. Budgets include categories and line items specific to the needs of each fund.

About the Benton Soil and Water Conservation District

Seven-member Board of Directors

The District is governed by a seven-member Board of Directors. Individual Directors are publicly elected in county-wide elections administered by Benton County. Five Directors are elected to represent specific Zones in the District, and two Directors are elected “at large,” meaning they do not represent a particular Zone.

The District boundary is identical to that of Benton County, Oregon. The District office is located in downtown Corvallis at 136 SW Washington Avenue, Suite 201.

Employees

The District employs six full time staff. Positions include: Executive Director, Natural Resource Conservation Program Manager, Operations Coordinator, Communications and Community Engagement Coordinator, and two Resource Conservationists. The Executive Director is responsible for the general management of the District and reports to the Board of Directors. For more information about Benton SWCD please visit our website at www.bentonswcd.org.

Local Budgeting in Oregon



Local Budgeting in Oregon

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For additional copies, write to:

Publications
 Oregon Department of Revenue
 PO Box 14380
 Salem OR 97309-5075





Local Budgeting in Oregon is a supplement to the *Local Budgeting Manual* (150-504-420), hereafter called the *Manual*. This booklet will introduce you to the requirements of Oregon's Local Budget Law, but it is not a substitute for the *Manual*. Before you take any formal action in the budget process, consult the *Manual*.

First, the basics

What is the law?

Most local governments in Oregon, from the smallest cemetery district to the largest city, must prepare and adopt an annual or biennial budget. (The only exceptions are a few types of local governments specifically exempted.) Schools, counties, cities, ports, rural fire protection districts, water districts, urban renewal agencies, and special districts are all subject to the same budget provisions.

This is not unusual. Many states have specific laws which require units of local government to prepare and adopt annual operating budgets. Yet, Oregon's budgeting system is considered one of the most progressive in the nation. Why?

Look at Oregon's Local Budget Law. (You'll find it in Chapter 294 of the Oregon Revised Statutes.) The law does two important things:

1. It establishes standard procedures for preparing, presenting, and administering the budget.
2. It requires citizen involvement in the preparation of the budget and public disclosure of the budget before its formal adoption.

Many people rely on you, as an elected or appointed official, to see that the annual budget is prepared correctly. State officials check to see that the budget is prepared and administered according to law, and citizens in your district check to see that programs they want and need are adequately funded. This makes budgeting in Oregon a joint effort between the people affected by the budget and the appointed and elected officials responsible for providing the services.

To give the public ample opportunity to participate in the budgeting process, local budget law requires that a budget officer be appointed and a budget committee be formed. The budget officer draws together necessary information and prepares the first draft of the budget. The budget committee then reviews and revises the proposed budget before it is formally approved. Notices are published, budgets are made available for public re-

view, and at least two opportunities for public comment are provided. These requirements encourage public participation in the budget-making process and give public exposure to budgeted programs and fiscal policies before their adoption.

Naturally, citizen involvement varies from one community to the next. If the patrons in your district are active and involved, you may find citizens asking for information not specifically required under local budget law. It is up to your local government to prepare a budget that clearly outlines its fiscal policies and is satisfactory to the voters of the district. If you can make your budget clear and concise, you'll find that taxpayers have a better understanding of the purposes for which their tax dollars are spent. You may also find the citizen input informative and beneficial.

What is a budget?

A budget is a financial plan containing estimates of expenditures and revenues for a single fiscal year (July 1 through June 30).

Note: Local governments have the option of budgeting on a 24-month "biennial" budget period or by fiscal year. For the differences entailed in biennial budgeting, see page 8. Throughout this booklet, we refer to "fiscal year" but if a local government adopts a biennial budget, the period referred to is a 24-month period.

Besides outlining programs for the coming year, the budget controls the local government's spending authority. Since the budgeting process encourages citizen input, the budget is also a vehicle for obtaining public opinion about proposed programs and fiscal policies of your district.

The content and detail of each budget will vary substantially because of differences in the purpose, size, and complexity of local governments.

Who is on the budget committee?

The budget committee consists of the members of the local governing body (such as county commissioners or school board members) and an equal number of citizens at large. The citizens are appointed by the governing body and serve terms of three years. Terms are staggered so that about one-third of the appointed terms end each year.

Note: For most of the districts in Multnomah County, because the Tax Supervising and Conservation Commission (TSCC) holds the budget hearing, the governing body is the budget committee and there are no appointive members. These districts should consult with the TSCC about their processes. This publication addresses the budget committee process for all other districts in the state.



The budget cycle

The nine steps

Budgeting is not something you do once a year. It's a continuous operation, and it takes 12 months to complete a cycle. The budgeting process is actually in three parts: The budget is prepared, approved, and finally adopted. Your budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the governing body will make the necessary appropriations and certify the tax levy to the county assessor.

To simplify this rather complex process, we've divided budgeting into nine steps.

Preparing the budget

1. **Budget officer appointed.** Each local government must have a budget officer, either appointed by the governing body or designated in the local government's charter. The budget officer is under the supervision of either the executive officer or the governing body.
2. **Proposed budget prepared.** The budget officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the budget committee.

Approving the budget

3. **Budget officer publishes notice.** When the proposed budget and the budget message are ready, the budget officer publishes a "Notice of Budget Committee Meeting." If notice is only published in a newspaper of general circulation, it must be published at least twice, five to 30 days before the scheduled budget committee meeting date. The notice may be published once in a newspaper (five to 30 days prior to the scheduled budget committee meeting) as long as it is also published on the local government's website at least 10 days before the meeting. The newspaper notice must include the website address. If notice is hand delivered or mailed, only one notice is required not later than 10 days prior to the meeting.
4. **Budget committee meets.** At least one meeting must be held to 1) receive the budget message and budget document, and 2) hear the public. The budget officer provides a copy of the proposed budget to each member of the budget committee. The copies may be distributed any time before the advertised bud-

get committee meeting. It is also acceptable to wait and distribute the budget at the advertised meeting. When the budget is given to the budget committee, it becomes a public record and must be made available to the public.

The budget committee members cannot get together in person, by telephone, or email before the advertised meeting to discuss the budget. All budget discussions must be held at public meetings.

At the budget committee meeting, the budget message is delivered. The budget message explains the proposed budget and significant changes in the local government's financial position. At this meeting, the budget committee may provide members of the public the opportunity to ask questions about or comment on the budget. If public comment is not allowed at this meeting, the budget committee must provide the public with the opportunity at subsequent meetings.

After the initial meeting, if needed, the budget committee may meet as many times as needed to revise and approve the budget. If two or more meetings are held to take comment from the public, only the first meeting to do so must meet the publication requirements explained in step 3. Notice of additional meetings for this or any other purpose may be provided in the same time frame and manner as notices of meetings of the governing body. Notice of other meetings of the budget committee must be provided as required by Oregon public meeting law. All meetings are open to the public.

5. **Committee approves budget.** When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the budget officer, the budget is approved. If the budget requires an ad valorem tax to be in balance, **the budget committee must approve an amount or rate of total ad valorem property taxes to be certified to the assessor.**

Advertising and holding hearings

6. **Budget summary and notice of budget hearing published.** After the budget is approved, a budget hearing must be held by the governing body. The budget officer must publish a summary of the budget approved by the budget committee and notice of budget hearing five to 30 days before the scheduled hearing. This information must either appear in a newspaper of general circulation, be mailed, or be hand delivered.

If no newspaper is published in your district and estimated expenditures for the ensuing year do not exceed \$100,000, you may provide the budget summary and notice of budget hearing by posting it in three conspicuous places within the district for at least 20 days prior to the date of the hearing.

See the *Manual* for details on publication requirements.

7. **Budget hearing held.** The budget hearing must be held by the governing body on the date specified on the public notices.

The purpose of the hearing is to receive citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

Adopting the budget

8. **Budget adopted, appropriations made, tax levy declared and categorized.** By law, the governing body may make changes in the approved budget before or after it is adopted, but no later than the beginning of the fiscal year to which the budget relates. However, without first publishing a revised budget summary and holding another budget hearing:

- Taxes may not be increased beyond the amount approved by the budget committee, and
- Estimated expenditures in a fund may not be increased by more than \$5,000 or 10 percent, whichever is greater.

After the budget hearing, and after considering relevant testimony, the governing body adopts the budget. **It should not be formally adopted until the latter part of June** so last-minute revisions to revenue or expenditure estimates can be incorporated.

The governing body must enact a resolution or ordinance to 1) formally adopt the budget, 2) make appropriations, and if needed, 3) levy, and 4) categorize any tax. The budget is the basis for making appropriations and certifying the tax levy. The resolution or ordinance must be adopted no later than June 30. See the *Manual* for the format of the resolution or ordinance.

9. **Budget filed and levy certified.** The final step in the budget cycle is to certify any necessary property tax levy.

Districts levying a property tax must submit to the county assessor's office on or before July 15:

- Two copies of notice of levy and the categorization certification, and
- Two copies of the budget resolution or ordinance.

Each local district that does not levy a property tax must send a copy of the resolution adopting its budget and making appropriations to the Department of Revenue on or before July 15. All local districts send a copy of the complete budget to the county clerk on or before September 30. School districts also submit a copy of the budget to the county education service district office and to the Oregon Department of Education.



The budget document

All budgets must meet certain minimum requirements, outlined here. For specific examples consult the *Manual*.

Under local budget law the budget must follow a basic format. Expenditures generally are broken down first by fund, then by organizational unit or program, and then, more specifically, by object classification and object. Revenues are broken down by fund, at the least.

What is a fund?

A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government.

Depending on the size and complexity of your local government and the services it provides, your district may also have a number of special funds. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure. Examples include: debt service funds, construction funds, reserve funds, street funds, water funds, and sewer funds.

What is an organizational unit?

Some funds are broken down to account for one or more organizational units or activities, which are merely subdivisions of a fund. An organizational unit might be a department, office, or division. What you call these units is up to your local government.

What is a program?

Budget requirements may be prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting.

Budget format

Your budget detail sheets for expenditures and revenues must show in parallel columns:

1. Actual expenditures and revenues for two years preceding the current year.
2. Budgeted requirements and revenues for the current year.

3. Estimated requirements and revenues for the coming fiscal year. Upcoming fiscal year estimates should be broken into three columns: proposed, approved, and adopted, showing estimated amounts as they are considered through each step of the budget process.

Information in each column must be itemized to show all estimated or incurred requirements and revenues.

Revenues

Budget revenues are divided into two types: ensuing year property tax and nonproperty tax revenues. Property taxes shown in your budget will not be the same as the property tax “levy” you submit to the assessor.

There are three reasons for this. First, not all taxpayers pay their taxes in the year billed. Second, discounts are given for timely property tax payments. Third, the Oregon Constitution sets a limit on the amount of taxes that can be collected from an individual property.

You must estimate the amount of taxes to be lost because of the “constitutional limits” and “discounts allowed and other uncollected amounts.”

The total of these amounts plus estimated taxes to be received cannot exceed your district’s taxing authority, which includes its rate limit, voter approved local option levies, and levies to repay bonded debt. This total is the amount of tax levy that is certified to the assessor.

The amount estimated as “loss due to constitutional limit” will vary from district to district. Late in October or early November each year, the tax collector sends the district a report on the amount of taxes that will actually be billed for the district. This is called the taxes imposed.

“Discounts allowed and other uncollected amounts” normally will represent only a small percentage of the property tax levy. Contact your county tax collector for help in determining this percentage.

You next need to calculate how much tax revenue can be raised using the district’s permanent rate limit.

$$\begin{array}{c} \text{Rate Limit} \\ \text{times} \\ \text{Estimated District Assessed Value} \\ \text{equals} \\ \text{Amount Raised By Rate Limit} \end{array}$$

This amount plus any local option taxes or bond levies, less the estimate of taxes to be lost, is the amount of tax revenue estimated to be received. If this amount is less than the amount needed for the budget, requirements must be reduced, other sources of revenue found, or additional taxing authority approved by voters.

Expenditures and requirements: by fund

Under the law, budget expenditures and other requirements must be itemized to show all estimated expenses. The estimates may be prepared either by program or organizational unit. Within any fund each expenditure must be detailed and identified, arranged by organizational unit if applicable, and put into one of these major object classifications:

- **Personnel services** includes all salaries, fringe benefits, and miscellaneous costs associated with salary expenditures.
- **Materials and services** includes contractual and other services (example: audit or legal services), materials, supplies, and other charges.
- **Capital outlay** includes acquisition of land, buildings, improvements, machinery, and equipment.

Some special expenditures and requirements do not fit logically into one of these three object classifications. These are put in special categories. The most common special categories are:

- **Debt service** includes repayment of principal and interest on bonds, interest-bearing warrants, and short term loans.
- **Transfers.** An amount to be given as a resource to another fund in the budget.
- **General operating contingencies.** A special amount set aside in the upcoming year for unforeseen expenses.
- **Unappropriated ending fund balance.** A special amount set aside in a budget for use as a resource in the beginning of the next fiscal year after it was budgeted.

Expenditures and requirements: program budgets

Program budgets are prepared differently. Estimates for each program must be arranged by activity and then put into separate object classifications, as already described.



Taxes and budgeting

Many local governments rely heavily on property taxes to finance services they offer. In some cases, services are paid for entirely by property taxes.

The amount and type of tax a local government may levy is limited by the Oregon Constitution and Oregon law. The constitution allows a local government to levy annually the amount that would be raised by its permanent rate limit without further authorization from the voters. Revenue from the permanent rate-limited levy can be used for any purpose.

When a local government has no permanent rate limit or when the rate limit does not provide enough revenue to meet estimated expenditures, the government may request a local option levy from the voters. These levies are in excess of the rate limit and require voter approval. Currently, ESDs cannot use the local option tax. Schools and community colleges can use the local option tax, but the amount they may request is limited.

A local option can be used for general purposes or a specific activity. The levy may be stated as a total dollar amount or rate to be levied uniformly for a period. If the levy is for an operating purpose, the period cannot exceed five years. If the levy is for a capital project, the period cannot exceed 10 years or the life of the capital asset, whichever is less.

A debt service levy is used only to pay principal and interest on bonds. The constitution does not require voters to approve this type of levy each year. That's because voter approval of a bond issue is considered approval of levies necessary to repay bond interest and principal.

By law, some local governments are limited on the total amount of tax they may levy. These limits are computed as a percentage of a local government's property value. For specific examples, consult the *Manual* or the Department of Revenue, Finance and Taxation Unit.

Tax levies not made according to law may be voided by an appeal to the Oregon Tax Court. Appeals can be made by the county assessor, county court, board of commissioners, Oregon Department of Revenue, Tax Supervising and Conservation Commission, or 10 or more interested taxpayers. An appeal must be submitted within 30 days after the local government certifies the tax levy to the county assessor.

In addition, since 1991, the Oregon Constitution has limited the amount of taxes that may be imposed on any property. For any property, the maximum amount of taxes to support the public school system is \$5 per \$1,000 of real market value. The maximum amount of taxes to support other government operations is \$10 per \$1,000 of real market value. Certain types of taxes may not be subject to the limit. See the *Manual* for further information.



Elections and budgeting

Many local governments find that available revenues, including revenue from levies made under the permanent rate limit, are not enough to finance proposed expenditures. In this case, there are two alternatives:

1. Lower the proposed expenditures to equal available revenues, or
2. Schedule a tax levy election to obtain voter approval to levy a local option tax.

All local governments that decide to schedule a levy election are limited to four election dates each year. The levy election must be on one of these dates.

See your county elections officer for more information. The county elections officer publishes election notices, sample ballots, and a list of polling places.

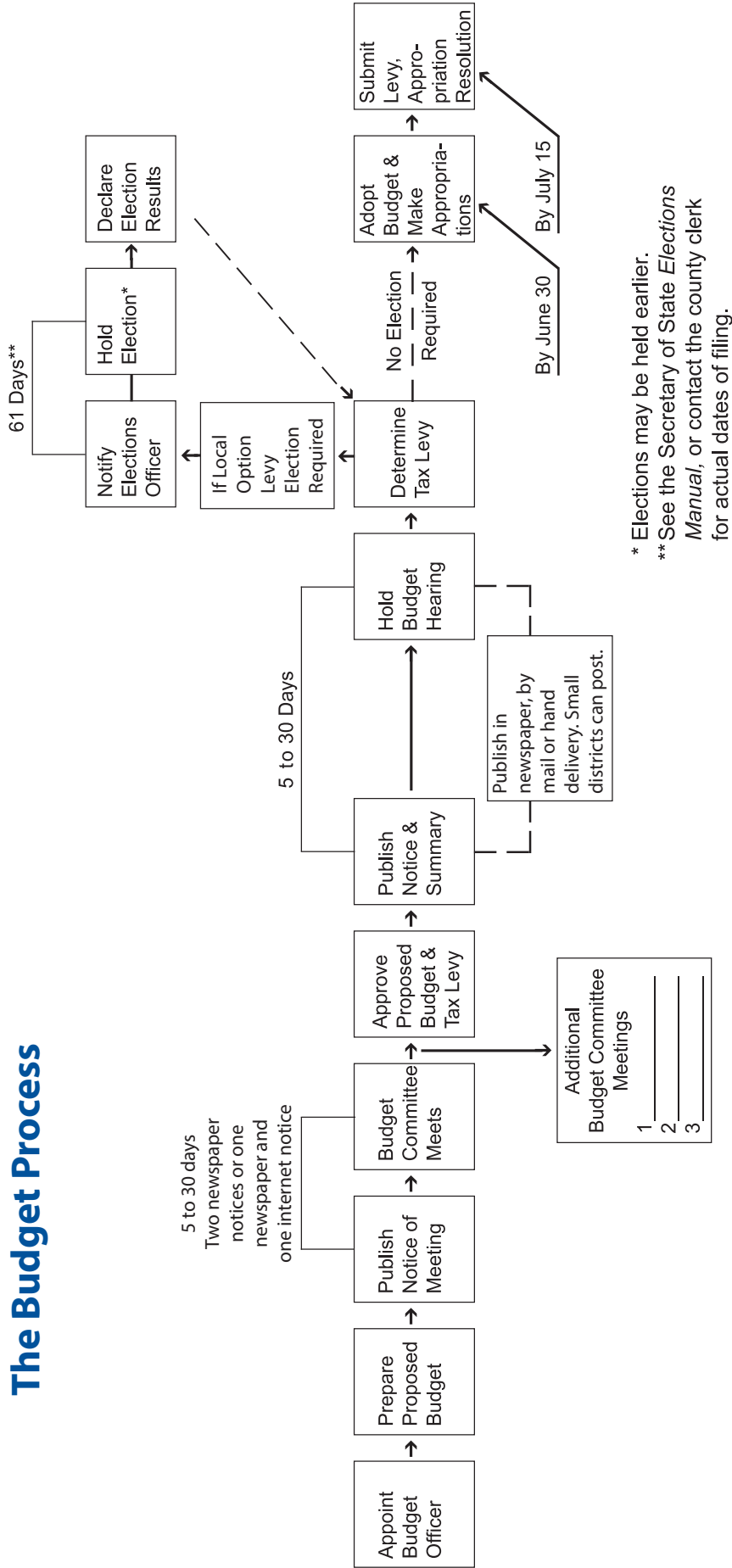
Election dates

- Second Tuesday in March
- Third Tuesday in May
- Third Tuesday in September
- First Tuesday after the first Monday in November

Even if the voters have not yet approved the tax levy before the end of the fiscal year, the governing body must adopt the budget and make appropriations by June 30 to lawfully spend public funds in the new fiscal year. When the district is planning on a tax levy election in September, it must request in writing from the county tax assessor an extension to certify its tax levy. When the tax levy is finally determined, the governing body adopts the resolution to levy taxes and submits its final levy certification to the assessor. If the late levy election failed, the governing body must reduce its budget appropriations to reflect the amount of taxes it actually has authority to levy.

Tax levy ballot language sometimes must contain certain wording or statements required by law or must not exceed other limits. For more details, see the *Manual*, or download a copy of the *Tax Election Ballot Measure Manual* (150-504-421).

The Budget Process



* Elections may be held earlier.
 ** See the Secretary of State *Elections Manual*, or contact the county clerk for actual dates of filing.



Appropriations and their use

When the nine budget steps are completed and the new fiscal year begins, the governing body works from appropriations. Amounts listed in the appropriation resolution provide authority to spend public funds in the next 12 months. However, appropriations may be made in broader categories than the detail presented in the budget.

District spending is limited to the schedule of appropriations. But what if it is necessary to exceed original appropriations? This may be done after transferring appropriations or preparing a supplemental budget. There are special provisions for exceeding appropriations due to civil disturbance, fire, flood, earthquake, or other calamity.

Appropriation transfers

The governing body's spending authority in existing appropriations may be changed by 1) transferring amounts among existing appropriations in the same fund, or 2) transferring from an existing appropriation in one fund to an existing appropriation category in another fund.

Whenever you need to transfer an appropriation, the governing body must enact a resolution or ordinance providing for the transfer. This enactment must be made before any overexpenditure is incurred. Once a transfer is authorized, the expenditures can be made.

Supplemental budgets

By transferring appropriations, a governing body usually has enough flexibility to carry out the programs prescribed in an adopted budget. But there will be times when an adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body had no previous knowledge. In these cases it is possible to use a supplemental budget to authorize expenditures or spend additional revenues in a current fiscal year. (There are a few special revenues which may be spent without a supplemental budget.) Supplemental budgets cannot be used to authorize a tax levy.

Local budget law does not contemplate the involvement of the budget committee in adopting supplemental budgets. The governing body may adopt a supplemental budget at a regular public meeting if prior notice is given and the expenditures in the supplemental budget are 10 percent or **less** than of the budget fund being adjusted. If the expenditures are more, the governing body must

publish a summary of the changes in the supplemental budget and hold a special hearing.

Public officials who spend money unlawfully, in excess of authorized amounts or for purposes not provided by law, are civilly liable. The district attorney or a taxpayer may file suit for return of the money.

For more details, see Oregon Revised Statute 294.471 or the *Manual*.



Audits

The final phase in the budgeting cycle is an audit of the previous fiscal year. This usually is done soon after a new fiscal year begins. Most local governments are subject to Oregon's Local Budget Law. Most of these governments are required to have their accounts and fiscal affairs audited and examined annually.

An audit must be done by the Secretary of State or an auditor certified by the Oregon State Board of Accountancy to conduct municipal audits. The auditor examines financial statements, books, records, and other financial data of your local government. The auditor also will look at any activities that relate to collection, receipt, custody, handling, expenditure, or disbursement of public funds.

Contact the Secretary of State's office, Audits Division for further explanation or questions.



Biennial budgeting

Local governments may budget either on a one-year (fiscal year) or a two-year (biennial) cycle. The governing body may, by ordinance, resolution, or charter, provide that the budget be prepared for a period of 24 months. The biennial budget period begins July 1 and ends June 30 of the second following calendar year. In brief, the differences between fiscal year budgeting and biennial budgeting are:

1. Members of a budget committee who prepare a biennial budget are appointed to four-year terms. The terms of the members should be staggered so that one-fourth of the terms end each year.
2. The budget estimate sheets containing the estimates of resources and expenditures in a biennial budget must show:
 - Actual expenditures for the two budget periods preceding the current budget period,
 - The estimated expenditures for the current budget period, and
 - The estimated expenditures for the ensuing budget period.
3. The summary of the budget as approved by the budget committee that is published along with the notice of the budget hearing will show the proposed budget for a two-year period.
4. If a taxing district adopts biennial budgeting, the budget committee must approve the amount or rate of ad valorem property taxes for each year of the biennium.
5. After the budget committee approves a biennial budget and before the budget is adopted, the governing body may not increase the amount of estimated expenditures for the biennium in any fund by more than \$10,000 or 10 percent, whichever is greater, and may not increase the amount or rate of the tax levies approved by the budget committee for either year of a biennial budget unless the amended budget document is republished and another budget hearing is held. Once the budget is adopted, the tax amount cannot be increased in the second year.
6. If a district adopts a biennial budget, then after the budget hearing and before the June 30 that precedes the start of the budget period, the governing body must pass a resolution or ordinance to adopt the budget and make appropriations for the ensuing 24-month budget period. The governing body must also pass a resolution or ordinance to levy and categorize property taxes for each year of the ensuing budget period.

7. Whether a budget is for a fiscal year or for a biennium, certification of property tax levies and a copy of a resolution or ordinance levying and categorizing taxes for the ensuing year must be submitted to the county assessor every year by July 15.
8. Districts that must submit their budgets to the Department of Revenue or to the Tax Supervising and Conservation Commission must do so only during the first year of a biennial budget period.



Questions and answers

What is a budget committee?

The budget committee is the district's fiscal planning advisory committee. The committee consists of the elected governing body members and an equal number of qualified district voters appointed by the governing body.

Who can serve on a budget committee?

Any qualified voter of the district appointed by the governing body except officers, agents, or employees of the district.

Are budget committee members paid for their work?

Budget committee members cannot receive any compensation for serving as committee members. They may be eligible to receive reimbursement for travel or meal expenses that are incurred as a result of meetings or other authorized committee functions.

How long do members serve?

Citizen budget committee members are appointed by the governing body for three-year terms. Terms are staggered so that approximately one-third of the terms expire each year. Members may be re-appointed for successive terms. If a member resigns, becomes ineligible, or is unable to serve out his or her term of office, the governing body appoints a replacement to complete the term. There is no provision in the law for "alternate" members.

What if no one will serve on the budget committee?

If the governing body is unable to appoint qualified individuals to vacant positions, the budget committee may function with a reduced number of members. For example, if a five-member governing body, after making a good faith effort to seek qualified citizen members, can fill only three of the appointed positions, the budget committee can function with eight members rather than ten. A majority would then be five instead of six. The membership may not be reduced because governing body positions are currently vacant.

Who are the budget committee officers?

Only a presiding officer position is required by law. The presiding officer's duties are to chair budget committee

meetings. The chair can be either an elected or appointed member. Some districts may elect a vice chair to conduct meetings in the presiding officer's absence. The committee should also designate someone to be responsible for keeping an official record of its proceedings. All members of the budget committee have the same degree of authority and responsibility.

What is the budget committee's main function?

In a series of public meetings the budget committee meets to review, discuss, make additions or deletions, and approve the proposed budget presented by the local government's budget officer. Upon completion of its deliberations, the committee approves the budget and sets the tax rate or amount needed to balance the budget.

What are the rules about budget committee meetings?

Budget committee meetings are open to the public. A quorum is required to conduct committee business. A majority of the budget committee membership is required to approve any motion.

Minutes of each meeting are kept. The minutes are the official record of budget committee meetings. It is important that minutes are accurate. The budget process is required by law and districts may need to document that the process was in compliance with state statutes. The approval of the final budget document and the rate or amount of tax to be imposed, in particular, should be in the form of motions with the votes recorded in the minutes.

What happens at the first budget committee meeting?

Generally, the budget committee elects a chair and other officers, receives the budget message, hears patrons, sets dates for future meetings, and adopts rules of order. These rules should establish an operating procedure for the budget review process. The committee may adopt Robert's Rules of Order or establish its own. In any event, the budget committee needs to discuss and agree upon a procedure. The committee may not adopt any rule which would allow it to take official action with approval of less than a majority of its members in agreement.

What happens at subsequent budget meetings?

Generally, the second and other subsequent meetings take place at least one week after the first meeting. This practice allows budget committee members to review the proposed budget document. Budget committee members may wish to make arrangements with the district administrator and/or budget officer to visit district operations during this week, make inquiries about specific budget items, request additional information, or indicate areas of interest they believe should be highlighted at future

meetings. In subsequent meetings, the entire budget is reviewed fund by fund and/or section by section.

At least one meeting must provide the opportunity for the public to ask questions and make comments about the budget. Notification of the first budget committee meeting in which public questions and comments will be heard is required in a newspaper of general circulation, by a first-class mailing to every street address or P.O. box in the district, or by hand delivery to every street address. See Chapter 9 of the *Manual* for more detail on publication requirements.

How many meetings are required?

The number of meetings required varies from year to year and with the unit of government. Some districts meet only once, others may need to meet several times. Factors such as the detail in the budget documents, size of the district, number of funds, presentation of the budget, and the personalities of individual budget committee members will result in various numbers of meetings.

When will I get a copy of the budget?

The budget officer provides copies of the proposed budget at or before the first budget committee meeting, when the budget message is presented by the executive officer.

What other information is available to the budget committee?

The budget committee may request any information required during consideration of the proposed budget from any district officer or employee. The budget committee may also require staff members to attend budget committee meetings. Such requests by the budget committee should be made through the chief administrative officer of the local government and/or budget officer.

How is the material that is presented by the budget officer at the first meeting prepared?

The budgeting process is a continuous cycle that generally begins long before the budget committee meets. Each district has its own procedures for budget review and development. In larger districts, each part of the organization may have its own budget preparation process, in which funding requests for the upcoming fiscal year are developed and then "rolled up" into the total agency budget requirements. By the time the budget committee receives the budget message and budget document, many hours of work have been put into budget development. The budget officer coordinates these efforts with district staff and other administrators.

What is a quorum? What happens if we don't have a quorum at a budget committee meeting?

A quorum is one more than half the total number of the members. If a quorum is not present, the members who

are present may discuss committee business, but no action may be taken.

What if we have a quorum, but cannot get a majority of the members of the budget committee to approve the budget?

Any action by the budget committee requires approval by a majority of the entire committee. For example, if the budget committee has ten members, six are present at a meeting (a quorum), but only five of the six present agree with a motion to approve the proposed budget, then the motion does not pass. It is up to the budget committee to negotiate a budget and tax that is acceptable to a majority of its members.

May I ask questions other than at budget committee meetings?

It could be very helpful and a courtesy to other budget committee members if inquiries are not restricted to committee meetings. Checking with the administrator and/or budget officer between meetings allows members to explore budget items of interest in greater detail than might be practical during committee meetings. Questioning also assists the administration/budget officer by giving an indication of concerns, making it possible to highlight issues that may be of interest to the entire budget committee.

Can I consult with other budget committee members about details in the budget other than at budget committee meetings?

Discussion of the budget committee must always take place in the forum of a public meeting. One of the reasons Oregon uses the budget committee process is to ensure public comment and full disclosure of budget deliberations. It is much better to abide by the spirit of the law and hold **all** discussions at budget committee meetings.

Can the budget committee add or delete programs or services?

Generally, the budget committee's role is not to directly establish or eliminate specific programs or services. Standards and budget parameters established by the governing body give the budget officer and administrative staff general guidelines for budget development. The budget officer then prepares a budget which reflects the governing body's parameters. This proposed budget is what the budget committee considers during its meetings. Budget committee influence on programs and services is most often exerted at a higher level, when it approves the overall budget and establishes the tax levy.

Having said all that, if a majority of the budget committee agrees, it can add or delete funding for specific services. Public participation at budget committee meetings may

influence budget committee decisions. However, final authority for administration rests with the governing body. The governing body can make changes after the budget committee has approved the budget, although they may have to re-publish the budget and hold another public hearing to do so.

Can the budget committee determine how much an employee is paid?

The budget committee does not approve new personnel, employee contracts or salary schedules, nor does it negotiate salary contracts.* However, the adopted salary schedules, negotiated contracts, and other materials that have a fiscal impact on the budget document may be requested for review by the budget committee. Through its authority, the budget committee may direct the administration to make dollar adjustments (increases or decreases) in the proposed budget.

What happens after all the sections of the budget are presented?

After all presentations are made, all patron input received, and all other related issues discussed, the budget committee approves the budget. The approved budget recommends a level of spending for the year. The approved budget document also specifies the full amount of the property tax levy authority that may be certified to the tax assessor. The governing body may reduce the levy, but the rate or amount of the levy approved by the budget committee cannot be increased without republishing the financial summaries. Approval of the tax levy and the budget should be in the form of a formal motion, with the vote recorded in the minutes of the meeting.

Does the budget committee have any other duties?

At the end of the final meeting where the budget is approved, and the tax levy rate or amount is established, the committee's work is finished as far as local budget law is concerned. Local charters may have additional duties. Frequently, budget committee members express a desire to assist the governing body and administration in any public meetings or appearances concerning the budget. The budget committee may be reconvened by the governing body at a later date in the event the financial conditions in the district change. A meeting for this reason is called at the discretion of the governing body and is not a requirement of the local budget law.

*Note: ORS 204.126 says the county budget committee or TSCC approves changes in the salary of elected county officials.

After the budget is approved by the budget committee and recommended to the governing body, what action does the governing body take?

The governing body must publish a financial summary of the budget that was approved by the budget committee. The notice of the budget hearing is also published with the financial summary. At the public hearing, the governing body hears any citizen input on the approved budget. The governing body may make additional adjustments to the budget that was approved by the budget committee. Following the hearing and no later than June 30, the governing body must adopt the budget, make appropriations, and set the property tax levy rate or amount. If a property tax is required, the governing body must certify the tax to the county assessor no later than July 15.

What if the governing body changes the budget approved by the budget committee in ways that the budget committee does not approve?

The governing body has that right. However, the amount of the estimated expenditure for each fund may not be increased more than 10 percent unless a summary of the revised budget is again published and another public hearing is held. In addition, the total property tax to be levied may not exceed the amount or rate shown in the budget that was approved by the budget committee and published with the notice of the budget hearing without once again publishing the revised budget and holding another public hearing. Of course, budget committee members are free to attend that hearing and voice their opinions of the changes made by the governing body.

What is a supplemental budget?

Districts may find it necessary to prepare a supplemental budget at some point during the fiscal year. Circumstances under which a supplemental budget is authorized are:

- An occurrence, condition, or need arises which was not known at the time the budget was adopted.
- Additional funds are made available after the budget was adopted.

Although the budget committee is usually not involved with supplemental budgeting, the procedures for supplemental budgets are similar to those for the annual budget. If estimated expenditures are being changed by more than 10 percent, these procedures include a public hearing and publishing a notice and budget summary five to 30 days prior to the hearing.

Where can I find the law that governs the creation and operation of budget committees?

Budget committees are required in Oregon's Local Budget Law. This law is found in the Oregon Revised Statutes (ORS) beginning at ORS 294.305.

These statutes as well as additional information can be found on the Department of Revenue website at www.oregon.gov/DOR.

Where can I direct my questions regarding budget committees?

Oregon Department of Revenue
Finance, Taxation and Exemptions
PO Box 14380
Salem OR 97309-5075

Telephone: 503-945-8293
Fax: 503-945-8737
Email: finance.taxation@oregon.gov



Administration Checklist

- ✓ Gather budget requests.
- ✓ Evaluate budget requests and develop proposed budget.
- ✓ Develop estimates of revenue.
- ✓ Prepare budget proposal.
- ✓ Estimate ad valorem taxes in budget document.
- ✓ Prepare budget message.
- ✓ Publish required notices and budget summary.
- ✓ Provide citizens with information about approved budget.

Budget Committee Checklist

- ✓ Establish a meeting calendar.
- ✓ At first meeting, elect presiding officer (required) and vice chair (optional).
- ✓ At first meeting, establish budget committee procedural rules.
- ✓ At first meeting, receive budget message and proposed budget.
- ✓ Request information.
- ✓ Make budget documents available to any person.
- ✓ Provide opportunities for citizens to ask questions.
- ✓ Approve motion setting the rate or amount of taxes necessary to balance budget.
- ✓ Approve budget and recommend to the governing body.



Glossary

Here are some terms you will use as you work on your budget.

Adopted budget. The financial plan adopted by the governing body which forms a basis for appropriations.

Ad valorem tax. A property tax computed as a percentage of the value of taxable property. See “Assessed value.”

Appropriation. Based on an adopted budget, an authorization for spending specific amounts of money for specific purposes during specific periods of time. Presented in a resolution or ordinance adopted by the governing body.

Assessed value. The portion of value of real or personal property that is taxable. It is the lesser of the property’s real market value or the constitutional value limit (maximum assessed value—MAV). The value limit may increase 3 percent annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3 percent.

Biennial budget period. A 24-month period beginning July 1 and ending June 30 of the second succeeding year.

Budget. Written report showing the local government’s comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters from the district.

Budget message. An explanation of the budget and local government’s financial priorities. Prepared by or under the direction of the executive officer or presiding officer of the governing body.

Budget officer. Person appointed by the governing body to assemble budget material and information, prepare the proposed budget, and oversee the budget process.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

County elections officer. County clerk or registrar of elections.

District. See “Local government.”

Expenditures. Decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal year. A 12-month period beginning July 1 and ending June 30.

Fund. A division in a budget segregating independent fiscal and accounting requirements. An entity within a government’s financial plan designated to carry on specific activities or to reach certain objectives.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government.

Line-item budget. The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Local government. Any city, county, port, school district, public, or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.

Municipality. See “Local government.”

Ordinance. Written directive or act of a governing body. Has the full force and effect of law within the local government’s boundaries, provided it does not conflict with a state statute or constitutional provision. See also “Resolution.”

Organizational unit. Any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division).

Payroll expenses. Health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments, for example.

Permanent rate limit. A district’s permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997–1998 or are voter-approved for districts formed in 1997–1998 and later.

Program. A group of related activities to accomplish a major service or function for which the local government is responsible.

Property taxes. Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

Proposed budget. Financial and operating plan prepared by the budget officer, submitted to the public and budget committee for review.

Real market value. Value at which a property would be sold by an informed seller to an informed buyer on the appraisal date. Value set on real and personal property as a basis for testing the (Measure 5) constitutional limits.

Reserve fund. Established to accumulate money from one fiscal year to another for a specific purpose.

Resolution. A formal expression of will or intent voted by an official body. Statutes or charter will specify actions that must be made by ordinance and actions that may be by resolution. (For cities, revenue raising measures such as taxes, special assessments, and service charges always require ordinances.) See “Ordinance.”

Resources. Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues. Monies received or anticipated by a local government from either tax or nontax sources.

Supplemental budget. Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy.

Tax levy. Taxes imposed by a local government unit through a rate or amount.

Transfers. Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Unappropriated ending fund balance. Amount set aside in the budget to be used as a cash carryover to the next year’s budget, to provide the local government with a needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year it is budgeted unless there is a significant calamity or natural disaster.

Where to get help preparing your local budget

Finance, Taxation and Exemptions..... 503-945-8293
Emailfinance.taxation@oregon.gov

Each year the Department of Revenue makes available a booklet that contains forms and instructions for summarizing your district's budget for publication and certifying the tax levies to the assessor. These forms meet the minimum requirements of local budget law and are free of charge.

The forms are available each year beginning in January on the department's website at www.oregon.gov/dor.

The booklet is available upon request by contacting the Finance, Taxation and Exemptions Unit by telephone, email, or at the address below. If you would like a copy sent to you, please request your copy no later than November 15.

Finance, Taxation and Exemptions Unit
Oregon Department of Revenue
PO Box 14380
Salem OR 97309-5075

Your district may also computer-generate the budget detail and publication forms based upon your district's own computer formatting.

Have questions? Need help?

General tax information www.oregon.gov/dor
Salem..... 503-378-4988
Toll-free from an Oregon prefix..... 1-800-356-4222

Asistencia en español:

En Salem o fuera de Oregon..... 503-378-4988
Gratis de prefijo de Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon 503-945-8617
Toll-free from an Oregon prefix..... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.

Strategic Direction: 2023-2027

The Need

Our rich valley soils, the powerful Willamette River and its tributaries, our strong communities, a world-class university, and more make Benton County a place of abundance.

Yet our communities and natural resources face many changes and challenges. Our shifting climate is influencing everything from the availability of clean water, to increased wildfire and the loss of critical habitat.

Meanwhile, the transition from farms, ranches, and open space to housing for a growing population make careful stewardship of land and waters ever more important.

We must balance the need to maintain the viability of our working lands, with the need to ensure that everyone - including our most vulnerable community members - has access to the benefits of a healthy environment.



Goal 1

Ensure that the soil, water, and ecosystems of Benton County, including in wild, working, and urban lands, are protected, restored, and resilient.

Goal 2

Deliver engaging education and outreach opportunities that inspire residents to protect and restore soil, water, and habitat.

Goal 3

Develop clear, consistent communications so people throughout Benton County can easily participate in our services and take action to steward our resources.

Goal 4

Enhance strategic partnerships and revenue to increase our impact.

Goal 5

Implement operations that support highly effective programs and services.



Our Commitments

Our vision is that the land, waters, and forests of Benton County are healthy and resilient through the care and effort of everyone in our community, and that the benefits of conservation are equitably shared.

Our commitment to this vision includes:

- Providing support, inspiration, and education to help anyone and everyone get engaged.
- Proactively reaching out to those who face barriers to involvement in conservation, and adapting our services to be accessible and welcoming to all.
- Encouraging cooperation and shared leadership from all sectors.
- Maintaining our historic attention to working lands, while also helping people care for natural, residential, and urban areas.
- Aligning our work with statewide and regional conservation efforts.



For the complete Strategic Direction document including Strategies and Measurable Outcomes, visit bentonswcd.org.

Overarching Strategic Themes

Climate

We will increase our focus on reducing greenhouse gases and creating climate resilience.



Targeted Impact

We will ensure our programs are directed towards specific audiences and outcomes.



Equity

We will increase inclusion and access for marginalized and under-resourced communities.



Collaborative Leadership

We will work with our partners to strategically leverage our specific organizational strengths in pursuit of shared goals.



Our Mission is to engage Benton County residents in the conservation and stewardship of natural resources for current and future generations.

Reach out to us at:

136 SW Washington Ave.
Suite 201
Corvallis, OR 97333

541-753-7208

office@bentonswcd.org

bentonswcd.org



BENTON
SOIL AND WATER
CONSERVATION
DISTRICT



**Strategic
Direction
2023-2027**