

budget committee meeting packet

FY July 1, 2026 -
June 30, 2027



Budget Committee Packet FY 2026-2027

TABLE OF CONTENTS

Cover Memo/Table of Contents	Pg. 1
Meeting Agenda	Pg. 2
Budget Committee Community Member Roster	Pg. 3
FY 25-26 Budget Committee Meeting Minutes	Pg. 4-7
FY 24-25 Annual Report	Pg. 8-19
Budget Message	Pg. 20-28
Proposed FY 2026-2027 Budget	Pg. 29-36
FY 26-27 Budget Calendar	Pg. 37
BSWCD Budget Process	Pg. 38-41
Local Budgeting - Oregon Dept. of Revenue	Pg. 42-58
2023-2027 Strategic Direction	Pg. 59-60



Benton Soil and Water
CONSERVATION DISTRICT



Benton Soil and Water CONSERVATION DISTRICT

FY27 Budget Committee Meeting (in person and via Zoom)

Monday, May 4, 2026; 6:00-7:30 PM

Corvallis Business Park

804A #9 NW Buchanan Ave. Corvallis, OR

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

Join Zoom meeting:

<https://us02web.zoom.us/j/88226139242?pwd=1oUaqTvmISF4N01wSdu32Fo8iyQ0UQ.1>

Meeting ID: 882 2613 9242

Passcode: 365718

AGENDA

- 6:00** Welcome & Introductions (10 min.) Nate Johnson, BSWCD Chair
- Individual Introductions: Your name and home watershed and a BSWCD project or initiative that caught your eye.
 - Announce new Budget Committee members Rolando Beorchia and Molly Tephra
- 6:10** Select Budget Committee Chair (1 min.) *Committee*
- 6:11** Public Comments (3 min) *Public*
- 6:15** Accept minutes of May 5, 2025, Budget Committee Meeting *Committee*
- 6:20** District Accomplishments (10 minutes) *BSWCD Staff*
- 6:30** FY27 Budget Message/Proposed Budget (30 min.) *Johnson/Ahr*
- 7:00** Review/Discuss Proposed FY27 Budget (30 min.) *Budget Committee*
1. Decisions:
 - a. Approve FY 2026-2027 Proposed Budget
 - b. Levy Tax Rate
 - c. Discuss need for a second meeting on Monday, May 11, 2026
- 7:30** Adjourn



**BENTON SWCD BUDGET COMMITTEE
COMMUNITY MEMBERS - Fiscal Year 2026-2027***

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

Term Expires December 2027

Jennifer McCrae	38970 Kings Valley Hwy Monmouth, OR 97361	541-929-3685 jennifermcrae66@gmail.com
-----------------	--	--

Term Expires December 2028

Inge King	2622 NW Bluebell Place Corvallis, OR 97330	541-754-7777 inge_king@comcast.net
Molly Tephra	Crop & Soil Science Dept. Oregon State University	503-928-2280 tephram@oregonstate.edu
Rolando Beorchia	27802 Vernon Rd Alsea, OR 97324	541-368-1581 beorchidr@gmail.com

***NOTE: Seven other members of the 13-member Budget Committee are BSWCD Directors**



Budget Committee Meeting Minutes

May 5, 2025 6:00pm - 8:55pm

Zoom Video Conference:

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

Phone: 1-253-205-0468

Meeting ID: 843 2169 0571

Passcode: 787664

Attendance

Committee Members: Inge King, Eliza Mason (via Zoom), Kerry Hastings (via Zoom), Nate Johnson, Aubrey Cloud (via Zoom), Marcella Henkels, Maya Abels, Indira Kulkarni, Linda Lovett, Tere O'Rourke, Jennifer McRae (via Zoom)

Staff Present: Michael Ahr, Sara Roberts, Candace Mackey (minutes)

Others Present: Michael Rhoades

Not Present: David Barron, Greg Jones, Ty Teerlaak

Call to Order

[Johnson] 6:12 pm

Welcome and Introductions

Nate Johnson asked for all participants to take turns introducing themselves.

Select Budget Committee Chair:

MOTION: Elect Nate Johnson as Budget Committee Chair: (King/McCrae/Unan.10:0)

Public Comments: None

Minutes of May 6 2023 Budget Committee Meeting:

MOTION: Accept May 06, 2024 minutes; discussion - none (King/Henkels/ Unan.10:0)

District Accomplishments:

Executive Director Michael Ahr highlights staff and title changes, as well as the current board members. He discusses Conservation Team Accomplishments and some photos from site visits. Program highlights include Living on the Land Workshop, OWEB Soil Health Workshop, A "Weeds Walk," "Let's Pull Together" Event, ODA's Water Quality Monitoring in the Alpine Area (Strategic Implementation Area), The Willamette Mainstem Cooperative's work surveying and conducting "Paddle and Pull" invasive weed events on the Willamette River, and our own Oblong Spurge efforts, and Oak Stakeholder Outreach Programs.

Outreach and Communication Coordinator Sara Roberts highlights programs, events, and project that were successful this season such as: Native Bulb and Bulb and Seed event last fall, Native Plant Sale in February, Salmon Watch (largest K-12 program) last fall, Bee-Event, School Science Nights, Winter Wildlife Field Days, Get Outdoors Day, and more. This year was special because BSWCD Salmon Watch Program was given help to push press coverage, which led to 152 volunteers, 650 students were involved in these 16 community events and workshops. Conservation Education Grants totaling \$2,000 were awarded to 3 schools and one organization. In the first year of the new Jerry Paul Navie Pollinator Conservation Grant program, 4 projects for a total of \$7,080. Details of each grant and updates can be found on our website.

FY2026 Budget Message/Proposed Budget (in packet):

Section 1: Overview of District Operations and Programs Michael Ahr walks the committee through the process up until now, including the Personnel and Finance Committee meeting role, The Budget Committee Role, and the BSWCD Board of Directors role.

Section 2: Status of Current Budget

Michael Ahr reviews General and Project Income and Expenses Graphs for the current year as of April 30, 2025 as well as past year comparison, and Benton County Tax Levy Turnover Report totals. Member Inge King asks why the property tax income is not going up each year. This is due to the % taken by the Southtown Urban Development Project. The idea is that once the area is developed, the property values will go up and BSWCD tax income will go up.

Section 3: Review & Discuss Proposed FY25 Budget

Michael Ahr reviews Net working capital as an estimate based on expenditure remaining, increases in interest, Native Plan Sale Income, Donations and ODA funds.

- Proposed Resources and Requirements total \$1,461,628
- Taxes Levied-as of March 31, 2025 the District had received \$518,460 in taxes levied. FY26 tax levy income estimate is \$530,000.
- Net working capital (estimated beginning balance) is \$767,205
- Personnel Budget-General Fund Personnel Budget of \$588,407 is proposed for allocated and unallocated staff. FY26 proposal is actually lower than last FY numbers due to a couple of things: 1. Younger staff-health benefits are lower cost 2. Those who retired were at a payer high grade. FY26 increase also includes health benefits increase, and a 2.6% COLA plus 1% for employees in FY to keep up with inflation and keep our wages competitive, totaling a 3.6% increase.

Question/Discussion: There are questions from the committee about the seemingly low pay increase with relation to the high cost of living in Corvallis and in the country. Discussion ensues, with Personnel and Finance Committee members explaining their reasoning (CPI, Comp Study) and plan to revisit this issue after 6 months, when there is more known about the economy.

- Materials and Services funding is proposed at \$260,000. Most of the increase is due to office rent and utilities, travel for conferences as we add a 7th staff member, and increased

costs for Dues, Fees, and Subscription. We also increased contribution to the Community Conservation Programs (LB31) and Michael Ahr explains why.

- Contracted and Professional Services funding is proposed at \$58,500.
- Community Conservation Programs (CCP) funding is proposed \$63,300
- ODA support through OWEB funding-General Fund District anticipates receiving \$101,162 for operations and agricultural water quality work in FY26 through the capacity grant program.
- Intergovernmental Agreement funding with Benton County Public Works Department will remain the same for FY26 at \$5,000.
- Contingency is proposed at \$50,000 for possible expenditures such as professional services, office relocation costs, personnel costs for potentially paying out leave accruals and previously discussed wage/cost of living increases, additional supplies and/or equipment, and new/upgraded software subscriptions to improve operational efficiency.
- Program Reserve in the General Fund is proposed at \$68,000.
- Special Fund: Project Fund: LB-10 FY26 total is \$123,332. Michael Ahr discusses the strategy moving forward for project grants.
- Building Reserve Fund: The Building Reserve Fund balance is \$118,200. No increase to this fund is proposed for FY26, due to the unknown completion and move date for the Confluence Building.
- He asks that they add the Rainshine Grant: LB10 line 31 Proposed is \$11,820 Line 74 \$10,770 LB 20 line 8 LB30 line 27 (+/- 1045) LB30 Line 27 \$64,345.

Questions/Discussion:

- Inge King asks if there are plans to solicit funds from Trusts, since we got funds from Myer Memorial Trust in the past. Michael Ahr explains that the Trusts generally don't fund governmental organizations, but in the past their priority lined up perfectly with the programs of the BSWCD. There may be a need to look in other places other than State funding considering their dependence on Federal Monies.
- Tere O'Rourke asks about where wage adjustments are potentially being considered is it in Contingency? MA-Yes.
- Suggestion to put in Debt Services explanation in the Budget Summary to help committee members understand.
- Question if the budget approved today if it is approved, will need to be approved with the additional number from including the Rainshine Grant. Yes, the LB form lines will change, and will need to be called out. Nate Johnson observes that the committee has made the line changes and is aware of where they are. Linda points out that the numbers can be corrected and will still have to pass through the budget hearing so will be checked.
- Tere O'Rourke asks the term of the current lease, and what increases may happen.

Budget Decisions:

Action on 2025-2026 Proposed Budget:

MOTION: Approve proposed budget: (Johnson/King/Unan. 10:0)

Levy Tax Rate:

MOTION: Approve the "Nickel for Conservation" tax rate levy \$0.05/\$1,000 assessed property value in Benton County. (Johnson/Henkels/Unan. 10:0)

Inge King and Indira Kulkarni would both like to continue to serve, with Indira depending on where she will be living after graduation. Tere O'Rourke has an idea for a possible new member of the Budget Committee Meeting. She also suggests that new members be asked to meetings leading up to the budget committee meeting. Nate asks that PFC automatically invite BCM members.

Discussion:

Is there any need for another meeting? No

Adjourn: [Johnson] 8:11 pm



Benton Soil and Water
CONSERVATION DISTRICT

ANNUAL REPORT 2025

New Beginnings

Table of Contents



Our Strategic Goals 2

Embracing Change 3

Impact by the Numbers 4

Cultivating New Partnerships with
Soil Education 5

Inviting New Neighbors To Our Backyards 6

FY25 Financial Report 7

New Role, New Opportunities 8

Expanding Our Water Quality Monitoring:
A New Strategic Implementation Area 9

ArcGIS Pro: The New Addition
To Our Work Force 10

Our Strategic Goals

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



Climate

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



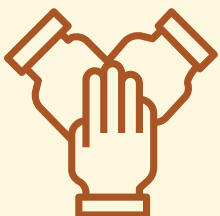
Targeted Impact

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.

Embracing Change

Michael Ahr, Executive Director

BSWCD spent the year embracing change through retirements, new staff, and moving to a new office location. Donna had been our Resource Conservationist for 25 years, and Holly was with our District for 14 years as Executive Director, building new programs and leaving things in great order as I took over in February. Their retirements left some holes, so we took the opportunity to reimagine things as we brought new people onto the team.



Cierra Dawson was our first new staff added, and came on ready to help with invasive species projects, Salmon Watch, and the Native Plant Sale. This position was added to expand capacity. Cierra was so capable that she was quickly promoted into a program coordinator position, taking on much more responsibility with our oblong spurge control program, the Benton Cooperative Weed Management Area, and our native plant sales.

Brad Remsey now coordinates our Agricultural Water Quality work. He loves soil health, and thrives on building relationships with the farmers. Brad and Teresa, our Soil Conservationist, have made a highly effective team. Teresa has been a wonderful mentor to Brad in learning about how SWCDs operate.

Tatum VanHawkins started in the final days of the fiscal year as our Habitat Conservationist and brought our staff from 6 people to 7. Her job is to respond to habitat inquiries and lead our Willamette River work. She had a great summer on the river surveying for weeds and leading volunteer events, and has helped to launch outreach efforts to reach land managers who want to enhance oak habitat.

Candace, our Operations Coordinator, was instrumental in our office move to the Corvallis Business Park. She's amazing at keeping our office organized and is often the first person I talk to about any changes or new ideas. Sara, the Community Engagement Coordinator, has been inspirational as she continues to manage so many projects. We're excited about all the work Sara has put into building our Nature Neighbors habitat certification program, which will be launched in 2026.

My favorite days are the ones where I work closely with staff. Come see us at our new office at 808C NW Buchanan Avenue. The office is never quiet. You can see the enthusiasm as staff are constantly sharing ideas and seeking advice from one another, to tackle the next resource concern and engage in the next relationship.

Impact by the Numbers



Education and Outreach

112
volunteers

800
volunteer hours

620
K-12 students

16
community events
and workshops



Natural Resource Conservation

40
acres of soil
health sampling

200
workshop participants

108
water quality samples
collected and analyzed

87,178
grant dollars secured

23,380
grant dollars given

Cultivating New Partnerships with Soil Education

Teresa Matteson, Soil Conservationist



Benton SWCD’s Soil Health Program began in 2009 with an NRCS Conservation Innovation Grant titled *The Soil Quality Project*. Over the years, Benton SWCD has been awarded seven federal and state grants for soil health work. Some grant awards have allowed us to offer free soil testing and soil classification consultations. These activities help farmers understand their soil’s inherent capabilities and dig deeper, beyond chemistry, into dynamic physical and biological attributes related to soil function.

Soil health education has become a routine Benton SWCD service that helps us initiate site visits, spark conversations that encourage conservation practices on the ground, fortify partnerships with landowners, and meet Oregon’s objectives to protect the waters of the state. In FY25, we worked with 11 landowners through Benton SWCD’s soil health program. We pulled 25 soil health samples from a diverse array of production systems: pasture, orchards, row crops, hedgerows, and other fields where help was requested.

During site visits, we walk with folks on their land, listen to their natural resource concerns, and help them define conservation goals. We discuss their land’s positive attributes, issues that we see, and practices that will reduce disturbance, address erosion, diversify vegetation, maximize ground cover, and grow living roots year-round. When possible, we refer them to financial assistance resources.

Soil health work with one landowner led to an Oregon Department of Agriculture grant to help him fence livestock out of his wetland, plant native trees and shrubs to improve wildlife habitat, and direct rainwater away from a heavy use area by adding gutters to his barn. To complement the funded work, he agreed to manage invasive weeds and install a livestock water trough. These practices will improve groundwater recharge in an area plagued by low domestic well levels during our dry summer months.

Over the years, the world’s appreciation for soil’s role in natural and managed ecosystems has escalated. This soil health movement creates opportunities for agencies, university, landowners, and conservation districts to collaborate as never before. We’re proud to help foster a soil-minded community whose members make informed decisions that improve our precious soil resources.

Inviting New Neighbors to Our Backyards

Sara Roberts, Community Engagement Coordinator

In the last several years, interest in gardening for wildlife - not just appearances - has taken off globally. Authors and scientists such as Doug Tallamy and Benjamin Vogt have inspired thousands of people to exchange their neat lawns for vibrant meadows. Others choose to add rain gardens, build insect hotels, or simply trade ornamental species for native ones. But this kind of gardening isn't always easy, nor is it always accessible. It requires significant investments of time, money, and knowledge-building. How can we invite more people into the habitat movement?

One answer has come in the form of backyard habitat certification programs, such as the one in the Portland region led by Columbia Land Trust and Bird Alliance of Oregon. This program was groundbreaking in its hands-on approach to supporting those who wish to establish wildlife habitats. This model has been replicated successfully across the country, and especially in Oregon, with several new programs popping up in the Willamette Valley just in the last few years. And now, I'm thrilled to share that Benton County will be joining the network of habitat certification programs with our new program coming this Spring - *Nature Neighbors!*



Nature Neighbors will empower Benton County residents to create resilient, wildlife-welcoming spaces through native plantings, invasive species removal, and practices that support soil health and water conservation. We will provide direct technical assistance and recognition for people who create and maintain ecologically functional landscapes through site visits, abundant resources, and one-on-one support, culminating in the delivery of a beautiful yard sign when certification is complete.

But we're not aiming to improve only our local biodiversity. We also want to enhance the diversity of people participating in habitat gardening. Nature Neighbors seeks to engage new audiences by offering enrollment fees on a sliding scale (starting at just \$5), bilingual materials, and mini-scholarships for those who find the financial burden a significant barrier for participation.

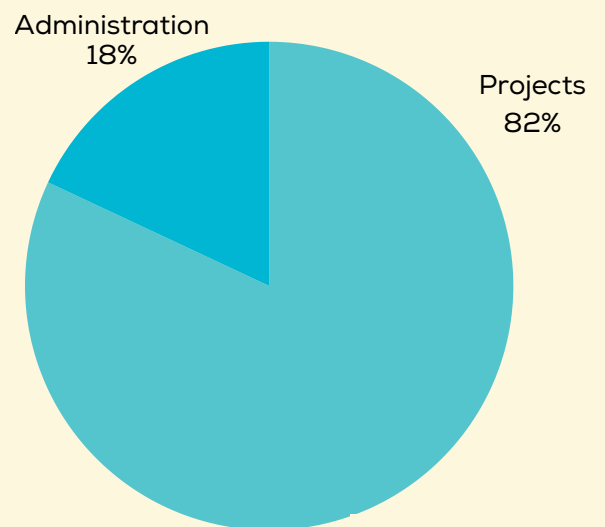
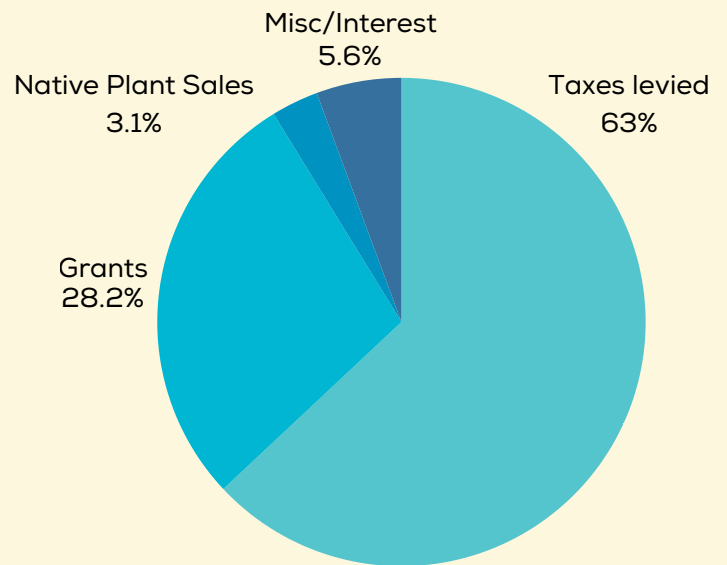
This project has also provided a wonderful opportunity to partner with Greenbelt Land Trust, a fellow leader in local conservation. Together, we can't wait to watch this program - and habitat connectedness in our area - flourish and grow!



Financial Report FY25

Revenue	
Taxes levied	534,871
Grants	239,473
Native Plant Sales	26,564
Misc and interest	47,900
Total	848,808

Expenses	
Projects	704,859
Administration	155,005
Total	859,864



New Role, New Opportunities

Cierra Dawson, Plant Program Coordinator

2025 has been a year full of wonderful new beginnings here at Benton SWCD!

I began in September 2024 as the Conservation Outreach Assistant. My role was to assist all the district's programs, such as stimulating outdoor learning for kids through Salmon Watch, making connections during the fall and winter native plant sales, collecting data during soil and water quality field days, and, of course, spending my summer trying to eradicate oblong spurge!

In February 2025, I was promoted to be the Plant Program Coordinator. Now, my role is dually focused on native and invasive plants technical assistance. I also now coordinate both of our annual native plant sales and manage our Invasive Species Program. This new role has provided me with the opportunity to do a lot more community engagement focused on plants, which I love!



The Invasive Species Program had two new beginnings in 2025. The first is the "Weed of the Month" series where I author a short article and flyer featuring a new invasive plant species each month. The flyers appear in our monthly E-newsletter as well as on our blog. They include photos and a description of the weed, their ecological impacts, and best management practices for removal.

WEED OF THE MONTH
Herb Robert (*Geranium robertianum*)

DESCRIPTION
Herb Robert is a deceptively charming annual forb that thrives in partially shaded, moist forest understories and riparian areas. Though its pink, 5-petal flowers are similar to shining geranium, their leaf shapes are very different. Herb Robert leaves have deeply dissected lobes on both sides and are in an arrangement of threes.

WHY IT'S A PROBLEM
This species is listed as a noxious weed in the state of Oregon. It can cover significant swaths of forest floor if left unmanaged and compete with native germinates in early spring.

MANAGEMENT
Manually digging up the entire plant for small infestations, or applying herbicide

The second new beginning for our Invasive Species Program was the successful pilot Invasive Species Control Grant program. Benton SWCD allocated \$12,000 in our annual budget for Benton County residents to apply for up to \$2,000 to fund any invasive plant removal/management project. We received a total of 24 project proposals and funded 8 of them! We're incredibly excited about the interest in this grant program and plan to offer it again next year.

To learn more about our invasive species programs, check out bentonswcd.org/invasive-plants

Expanding Our Water Quality Monitoring: A New Strategic Implementation Area

Brad Ramsey, Resource Conservationist



Strategic Implementation Areas (SIAs) are agricultural areas in small watersheds strategically selected by Oregon Department of Agriculture (ODA) because of their importance for local water quality. This year ODA selected four counties, including Benton County, to begin a new SIA project. Due to the outreach success of our Upper Muddy Creek SIA, ODA asked Benton Soil and Water Conservation District to build upon the momentum gained in the area. The project is set to begin in 2026 just as our current SIA project, in the Upper Muddy Creek watershed, ends. The new SIA will move into the adjacent watersheds of Middle Muddy Creek and Oliver Creek.

The primary goal of an SIA is to work with local landowners and managers on targeted projects to improve water quality for fish, wildlife, and drinking water. With these goals, the partnership between BSWCD and ODA opens more funding opportunities for projects focused on restoration and achieving compliance within the SIA boundary.

Our new SIA in the Middle Muddy Creek Watershed is in southern Benton County and consists of approximately 40,623 acres. Of these, approximately 14,591 acres are under agricultural production, including vineyards, hay, grass seed, filberts, and berries. There are also a number of equestrian and livestock operations.

Our goal is to address degraded riparian habitat and water quality problems in this watershed due to agricultural practices. We will accomplish this by increasing landowner engagement to implement conservation practices on agricultural lands, including riparian health assessments, and conservation planning help. We also intend to reach out to landowners wishing to implement conservation practices within other land uses including forestry. Increasing forest health and wildlife diversity will provide additional ecological uplift to the watershed.

Protection of these waterways will improve water quality and resilience in the Muddy Creek watershed. We hope this project will also improve overall farm resilience by improving drainage, decreasing soil erosion, and aiding pasture productivity.

ArcGIS Pro: The New Addition To Our Workforce

Tatum VanHawkins, Habitat Conservationist

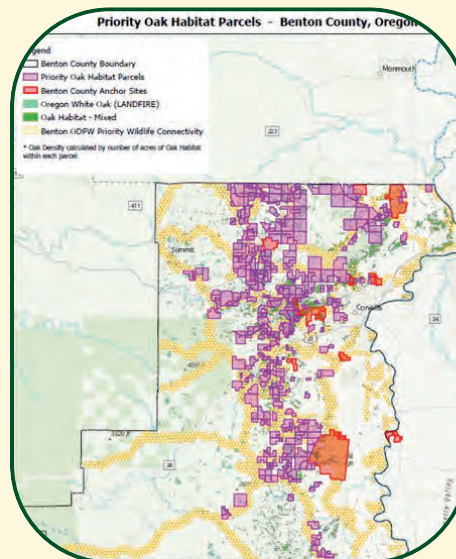
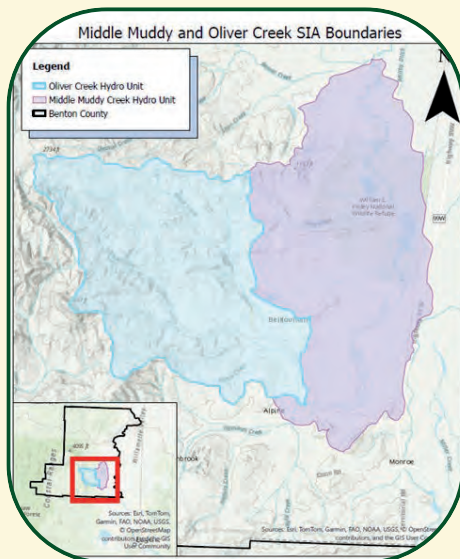
Geographic Information Systems (GIS) can be used to create, manage, analyze, and map all types of data. With GIS, our technical capacity has expanded beyond traditional mapping into a dynamic platform with endless applications. I've been working to turn what once were simple site-visit maps into integrated spatial products that help us create a cohesive organizational structure, better project efficiency, and to share our work with ease.



The suite of ArcGIS applications – Story Maps, Survey123, Field Maps, and many others – has introduced a level of interconnectivity that brings us up to speed with many of our partnering agencies. I find myself envisioning new workflows all the time: Story Maps embedded into our website to showcase project successes; Survey123 forms that streamline data collection and reduce redundancy; Field Maps that guide staff in real time; and all of the above to coordinate our ever-expanding spatial records.

We've already put ArcGIS to work on our most recent grant applications and for visualizing our new SIA efforts (see previous article). Building our own library of district-specific layers and shapefiles has taken patience—lots of it—but the foundation is growing with every project. We are lucky to work with partners who are

more than willing to share data and information they have found to help us speed up the process. I'm really excited to see where this all goes - It feels like we're on the cusp of organizational masterpiece.



OUR TEAM

STAFF

Executive Director
Michael Ahr

Soil Conservationist
Teresa Matteson

Community Engagement Coordinator
Sara Roberts

Operations Coordinator
Candace Mackey

Plant Program Coordinator
Cierra Dawson

Resource Conservationist
Brad Ramsey

Habitat Conservationist
Tatum VanHawkins

BOARD OF DIRECTORS

Zone 1
David Barron

Zone 2/Vice Chair
Marcella Henkels

Zone 3/Board Chair
Nate Johnson

Zone 4
Greg Jones

Zone 5/Secretary
Kerry Hastings

At Large
Aubrey Cloud, Eliza Mason

Associate Directors
Rana Foster, Michael Rhoades, Charlene Carroll, Claire Phillips, Nico Nieves

**LEARN HOW TO GET INVOLVED AT:
BENTONSWCD.ORG/JOIN-OUR-BOARD**



REACH OUT TO US

Benton Soil and Water Conservation District
808C NW Buchanan Ave.
Corvallis, OR 97330
www.bentonswcd.org
@BentonSWCD on Facebook, Instagram,
and YouTube

FY2026-2027 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 at the Corvallis Business Park at 808C NW Buchanan Avenue in Corvallis, Oregon.

The District’s current Officers are:

- Nate Johnson (Zone 3) Chair
- Marcella Henkels (Zone 2) Vice Chair
- Kerry Hastings (Zone 5) Secretary
- Nico Conoan Nieves (Associate Director) Treasurer

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. Rana Foster, Charlene Carroll, Claire Phillips, and Michael Rhoades are Associate Directors.

DISTRICT STAFF

The District has six full-time employees: Executive Director, Operations Coordinator, Community Engagement Coordinator, Resource Conservationist, Habitat Conservationist, and Plant Program Coordinator. The Habitat Conservationist is a new position filled in June 2025 that combines some duties shared in former positions staffed at the District.

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:

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

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. We are building our relationship with the indigenous community through our TEIP (Traditional Ecological Inquiry Program) internship support.

Section 2: Status of Current Budget (FY2025-2026)

FY25 AUDIT AND FY26 CLOSEOUT PROJECTIONS

The audited June 30, 2025 ending balance in the General Fund was \$844,723. This is \$77,518 over the budgeted "net working capital" (i.e., beginning balance) of \$767,205. Total resources for FY26 are projected to be \$111,815 more than budgeted (including beginning balance). Additional revenue resulted from interest income that was generated at a higher rate than anticipated, robust sales at our

Native Plant Sale, more donations than originally predicted, and from the positive ending balance shown in the June 30, 2025 audit.

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 FY26, Community Conservation Program funds contributed to a new invasive species grant offering where we provided 8 land managers with a total of \$12,000 in funding. Our conservation funds also assisted with soil sampling and analysis, sponsorship of community events, refreshments for volunteers at invasive species projects, acquisition of necessary weed control permits, and workshops that will inspire our community to participate in conservation. The Native Plant Sale was a strong team effort from the full Benton SWCD staff and board led by our Plant Program Coordinator. The Native Plant Sale featured limited onsite sales (in addition to our normal pre-order process). Combined, our Native Plant Sale and Native Bulb and Seed Sale brought in net sales of \$9,810 (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 69th Annual Meeting on March 16, 2026 at the Corvallis Community Center. Michael Rhoades of the Mid-Valley Prescribed Burn Association presented an engaging keynote, "*Good Fire: Risk Reduction through Community Burn Associations.*"

COMMUNICATIONS AND COMMUNITY ENGAGEMENT

FY26's conservation education and outreach efforts included 16 community events and workshops, reaching approximately 1,000 people, and utilizing over 150 volunteers. Our Salmon Watch outdoor education program hosted over 600 students from 16 schools across Benton County in October and November 2025. Our outreach staff have been active in the community, representing the District at numerous events including Get Outdoors Day, the Corvallis Sustainability Coalition town hall, and multiple Family Science Nights at local schools, to name a few.

We have also had a strong digital presence with significant growth. Our average reach on social media is up 41% (across both Facebook and Instagram), content interactions are up 63%, and our Facebook page has seen about 2,400 more visits

than in the previous fiscal year. Our website is also receiving excellent traffic, with an average of 120,000 page views per month.

The District awarded \$3,600 in support funding to 2 of our local watershed councils (Luckiamute and Long Tom) for projects including watershed restoration, fish passage improvement, public outreach events such as bird and mushroom walks, and more. We also awarded eight mini-grants totaling \$3,600 through our Conservation Youth Education grant program, providing funding to 4 local schools plus Corvallis School District, Chintimini Wildlife Center, Benton County 4-H, and Corvallis Environmental Center. Funded projects include a field trip at J2E Tree Farm, a new Native Plants Living Classroom, bilingual outdoor education programs and camps, and 4H's Wildlife Stewards Summit. We are also nearing the end of the second Native Pollinator Conservation Grant cycle, which awarded over \$5,000 to six local residents/groups to install native plants, bee houses, and other pollinator-supporting structures.

Finally, our outreach staff is close to launching our new program "Nature Neighbors", a backyard habitat certification program. This program seeks to fill a much-needed and often-requested gap in our service area: a way for urban and rural residents to incorporate native plants and soil and water conservation practices into their landscapes. Enrolled participants will receive direct support in the form of site visits, extensive learning resources, discounts at local nurseries, and more. We've also partnered with Greenbelt Land Trust to expand the program's reach and funding opportunities. Check it out at www.nature-neighbors.org.

GENERAL FUND AND PROJECT FUND RESOLUTIONS

The Board has passed nine budget resolutions to date in FY26 which add funds to the General Fund, or Project Fund with corresponding transfers to the General Fund for fiscal administration. There was also one administrative resolution (FY2025-2026-05), setting the date and location of the 2026 Annual Meeting.

PROJECT FUND AND GENERAL FUND BUDGET RESOLUTIONS (to date in FY26)

FY2025-2026-01. \$14,950 to the Project Fund from an OWEB Small Grant for manure storage

FY2025-2026-02. \$14,527 to the Project Fund from an OWEB Strategic Implementation Area Restoration Grant that will fence livestock out of sensitive spaces and restore pasture.

FY2025-2026-03. \$52.32 to the General Fund for conservation programs thanks to a private donation.

FY2025-2026-04. \$800 to the General Fund for the Jerry Paul Native Pollinator Conservation Program thanks to a private donation from Judith Paul.

FY2025-2026-06. \$1,040.47 to the General Fund for Conservation Education thanks to a private donation from Gautum Kaul.

FY2025-2026-07. \$100,000 to the Project Fund from an OWEB Strategic Implementation Area grant to begin outreach in the Middle Muddy Creek and Oliver Creek watersheds near Alpine, OR.

FY2025-2026-08. \$32,736 to the Project Fund from an OWEB Technical Assistance grant to provide oak habitat owners with assistance in creating management and restoration plans on their property.

FY2025-2026-09. \$13,009 to the Project Fund from the Oregon State Weed Board for oblong spurge and garlic mustard control.

FY2025-2026-10. \$26,892 to the Project Fund from the Oregon State Weed Board for Willamette River Aquatic Weed Control.

Section 3: FY2026-2027 Proposed Budget

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

RESOURCES AND REQUIREMENTS

Proposed LB20 (Resources) and LB30 (Requirements) total \$1,555,468.

TAXES LEVIED

As of March 31, 2026, the District has received \$537,852 in taxes levied. With three more months to go in the fiscal year, the District anticipates reaching \$540,000+, which is more than the projected amount of \$530,000. The FY27 tax levy income estimate is \$542,000.

NET WORKING CAPITAL

Net working capital (estimated beginning balance) is \$826,661.

PERSONNEL BUDGET

A General Fund Personnel budget of \$534,756 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 (\$11,424 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 \$24,207 in FY27. The District pays 100% of the cost of the monthly insurance premium for individual employees. The District proposes a 3.5% COLA (cost of living adjustment) based off of the highest earners' wages, therefore giving each staff member an increase of \$3,830 for FY27 to keep up with inflation and reward extra effort throughout all of the transition over the last year. The General Fund wage and non-wage benefits proposed for employees in FY27 is \$68,544. The Board of Directors' Personnel and Finance Committee has approved continuation of a HRA-VEBA program for employees who waive the District's health plan when they have qualified coverage through another plan. This enables employees enrolled in the program to receive 40% of the value of the District health benefit they waived to go into an HRA account. The FY27 personnel cost also includes \$700 for holiday gift cards which are often given as a bonus at the end of the calendar year.

MATERIALS AND SERVICES

Materials and Services funding is proposed at \$253,100. This reflects a decrease of \$6,900 from FY26. Office rent, utilities, travel, and Dues, Fees, and Subscriptions are

expected to be very similar to last year. The price of our photocopier lease, postage, and training needs are expected to decrease by modest amounts.

CONTRACTED AND PROFESSIONAL SERVICES

The budgeted amount for Contracted and Professional Services is \$60,000. Overall, the budget for Contracted and Professional Services is only \$1,500 more in FY27 because we expect only minimal cost increases in contractor rates.

COMMUNITY CONSERVATION PROGRAMS (CCP)

CCP funding is proposed at \$63,800. For a breakdown of CCP allocations please refer to LB-31 of the Proposed Budget. Modest funding for our Nature Neighbors Program is contained in the Conservation Education line item, and we will solicit donations for the program during the year.

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 \$101,162 from ODA/OWEB for operations and agricultural water quality work in FY27 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 \$5,130 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, 2027.

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 \$50,000 is proposed. Examples of expenditures that might be required under this line item include: contracts for professional services, office relocation costs, 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 \$80,000. This value is more than last year's budget, but the same as it was a few years earlier. We had used some of these funds in previous years to support knotweed control and to expand our staff. Now that we're operating with 6 staff rather than 7, we're able to build this back to \$80,000.

SPECIAL FUND: PROJECT FUND: LB-10

A total of \$251,650 is proposed in FY27 for Project Fund Resources and Requirements for eleven (11) grants/projects (6 from Oregon Watershed Enhancement Board, 4 from the Oregon State Weed Board for invasives work, and one agreement with Oregon Department of Forestry). Of the FY27 total, \$45,643 is for BSWCD Personnel, \$30,390 is for grant fiscal administration which is transferred to the General Fund, and \$175,617 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 FY26. 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 at the Corvallis Business Park into the Confluence Building on Second Street.

FY2026-2027 - LOOKING FORWARD

As mentioned last year, our recent Community Needs Assessment gave 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. Our pursuit of a backyard habitat program, invasive weed assistance, farm visits, more volunteerism, and a continued emphasis on education and workshops are a response to the feedback received.

Launching the Nature Neighbors program, which will happen late in FY26, will keep the staff busy in FY27. Sara Roberts will lead this effort in partnership with Greenbelt

Land Trust, but our other conservationists are also expected to assist in site visits and by adding technical expertise on some properties.

BSWCD is prioritizing oak habitat in FY27, and our Habitat Conservationist will make every effort to visit and assist as many oak woodland owners as possible. There are funding opportunities coming up with oak engagement and restoration where BSWCD is well poised to benefit.

The Middle Muddy and Oliver Creek Strategic Implementation Project will be another focus of BSWCD as we work to address water quality concerns in the southern portion of Benton County.

In the coming year, the District plans to solicit proposals for small grants from our Community Conservation Programs. We already solicit proposals for the Jerry Paul Pollinator grant and Community Education Grants, and we will expand this to the Conservation Incentives Program where people can seek funding for weed treatments, native plantings, and other conservation practices. FY26 was our pilot year for the invasive weed funding, and we received 23 applications showing community need.

The District continues to invest in its employees by providing ongoing training and professional development opportunities and keeping salaries and benefits competitive, which was recently confirmed in our compensation analysis. Our recent move to an office with more space is also helping us to collaborate in a comfortable environment. We are increasingly using the office space and working remotely when flexibility is needed.

The FY27 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	FY27 Budget July 1, 2026 - June 30, 2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
				Beginning Fund Balance				
1				Available cash on hand* (cash basis) or	\$ -			1
2	\$ 811,944	\$ 855,777	\$ 767,205	Net working capital (accrual basis)	\$ 826,661			2
3				Previously levied taxes estimated to be received				3
4	\$ 45,572	\$ 44,676	\$ 25,000	Interest	\$ 25,000			4
5				OTHER RESOURCES				5
6	\$ 28,978	\$ 38,516	\$ 30,350	ODA Capacity Funding - Operations	\$ 30,350			6
7	\$ 67,648	\$ 67,585	\$ 70,812	ODA Capacity Funding - SOW; Tech and LMA	\$ 70,812			7
8	\$ 20,951	\$ 11,665	\$ 12,506	Transfer from Project Fund (Grant Administration)	\$ 30,390			8
9	\$ 23,822	\$ 26,564	\$ 20,000	Native Plant Program	\$ 22,000			9
10	\$ 3,360	\$ 3,224	\$ 1,800	Miscellaneous	\$ 3,125			10
11	\$ 5,000	\$ 5,000	\$ 5,000	Benton County Public Works IGA	\$ 5,130			11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21	\$ 1,007,275	\$ 1,053,007	\$ 932,673	Total resources, except taxes to be levied	\$ 1,013,468	\$ -	\$ -	21
22			\$ 530,000	Taxes estimated to be received	\$ 542,000			22
23	\$ 499,674	\$ 534,871		Taxes collected in year levied				23
24	1,506,949	1,587,878	\$ 1,462,673	TOTAL RESOURCES	\$ 1,555,468	\$ -	\$ -	24

REQUIREMENTS
Benton SWCD General Fund

Historical Data				DESCRIPTION	FY 27 Budget July 1, 2026 - June 30, 2027				
Actual		Adopted Budget This Year 2025-2026	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body			
Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
1				1	Personnel Allocated to Program				1
2	\$ 179,648	\$ 210,800	\$ 215,334	2	Wages	\$ 263,165			2
3	\$ 14,893	\$ 17,860	\$ 18,739	3	Payroll Taxes	\$ 22,221			3
4	\$ 27,100	\$ 27,507	\$ 44,630	4	Non-Wage Benefits (medical, dental, life, STDI)	\$ 42,694			4
5	\$ 12,574	\$ 11,127	\$ 8,073	5	Retirement	\$ 14,001			5
6				6	Fees	\$ -	\$ -	\$ -	6
7				7					7
8	\$ 234,215	\$ 267,294	\$ 286,776	8	Total Personnel Allocated to Program	\$ 342,081	\$ -	\$ -	8
9				9	(balance of allocated Personnel costs in Project Fund)				9
10				10	Total Full-Time Equivalent (FTE) = 4.0				10
11				11	Personnel Not Allocated to Program*				11
12				12					12
13	\$ 226,034	\$ 211,899	\$ 227,313	13	Wages	\$ 145,799			13
14	\$ 18,667	\$ 17,588	\$ 20,458	14	Payroll Taxes	\$ 13,122			14
15	\$ 27,178	\$ 29,457	\$ 36,648	15	Non-Wage Benefits (medical, dental, life, STDI)	\$ 22,848			15
16	\$ 12,078	\$ 13,686	\$ 15,912	16	Retirement	\$ 10,206			16
17				17	Fees				17
18	\$ 283,957	\$ 272,630	\$ 300,331	18	Total Personnel Not Allocated to Program*	\$ 191,975	\$ -	\$ -	18
19				19	Total Full-Time Equivalent (FTE) Not Allocated = 1.9				19
20		\$ 1,600	\$ 950	20	Employee Recognition Award	\$ 700			20
21	\$ 518,172	\$ 541,524	\$ 588,057	21	Total Personnel (allocated and unallocated)	\$ 534,756	\$ -	\$ -	21
22	\$ 194		\$ 350	22	Fees	\$ -			22
23	\$ 518,366	\$ 541,524	\$ 588,407	23	Total All Personnel	\$ 534,756	\$ -	\$ -	23
24				24	Materials & Services				24
25				25					25
26	\$ 4,891	\$ 7,145	\$ 12,000	26	Conferences and Training	\$ 11,000			26
27	\$ 40,686	\$ 46,626	\$ 64,345	27	Community Conservation Programs (CCP)	\$ 63,800			27
28	\$ 35,027	\$ 49,858	\$ 58,500	28	Contracted & Professional Services	\$ 60,000			28
29	\$ 14,781	\$ 18,469	\$ 24,000	29	Dues/Subscriptions/Fees	\$ 18,000			29
30	\$ 4,559	\$ 5,122	\$ 10,000	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 27 Budget July 1, 2026 - June 30, 2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
31	\$ 5,230	\$ 6,852	\$ 7,500	31 Meetings & Events	\$ 8,000			31
32	\$ (3)	\$ 27	\$ 200	32 Miscellaneous	\$ 200			32
33	\$ 4,216	\$ 24,648	\$ 60,750	33 Office Occupancy	\$ 61,400			33
34	\$ 3,245	\$ 7,648	\$ 4,350	34 Production Costs (Marketing, newsletters, publications)	\$ 3,800			34
35	\$ 7,369	\$ 10,778	\$ 15,400	35 Supplies & Materials	\$ 12,900			35
36	\$ 3,271	\$ 3,887	\$ 4,000	36 Travel	\$ 4,000			36
37	\$ 123,272	\$ 181,060	\$ 261,045	37 Total Materials and Services	\$ 253,100	\$ -	\$ -	37
38	\$ 26,811	\$ 20,594		38 Debt Service (Lease Expenditure)				38
39			\$ 5,000	39 Capital Outlay	\$ 5,000			39
40			\$ 50,000	40 Contingency *	\$ 50,000			40
41	\$ 5,000		\$ -	41 Transfer to Reserve Fund (Building Fund)*	\$ -	\$ -	\$ -	41
42				42 Transfer to Project Fund*				42
43	\$ 5,000	\$ -	\$ -	43 Total Transfers*	\$ -	\$ -	\$ -	43
44			\$ 351,281	44 Total Requirements Not Allocated*	\$ 242,675	\$ -	\$ -	44
45			\$ 553,171	45 Total Program Requirements	\$ 600,181	\$ -	\$ -	45
46			\$ 207,603	46 Reserved for Future Expenditure*	\$ 317,612			46
47	\$ 855,777	\$ 844,723		47 Ending Balance (prior years)				47
48				48 Components of Ending Fund Balance				48
49			\$ 68,000	49 a) Committed for Program Reserve*	\$ 80,000			49
50			\$ 282,618	50 b) Unappropriated Ending Fund Balance*	\$ 315,000			50
51	\$ 1,529,226	\$ 1,587,901	\$ 1,462,673	51 TOTAL REQUIREMENTS	\$ 1,555,468	\$ -	\$ -	51

* not allocated to an Organizational Unit or Program

Benton SWCD General Fund

	Actual		Adopted Budget This Year 2025-2026	Budget Line Detail	2026-2027 Details	Form LB-30 Expenditure Line #	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025					
1	40,686	46,626	64,345	Community Conservation Programs (CCP)	63,800	27	1
2	\$ 6,947	\$ 7,102	\$ 8,500	Conservation Education - Youth Ed and grants to Watershed Councils	\$ 11,200	\$ 11,200	2
3	\$ 6,000	\$ 6,000	\$ 6,000	Scholarships/Internships/Traditional Ecological Inquiry Program (TEIP)	\$ 5,000	\$ 5,000	3
4	\$ 2,904	\$ 1,016	\$ 13,000	Conservation Incentive Program (CIP)-combine with SQP & ISP	\$ 13,000	\$ 13,000	4
5	\$ 14,876	\$ 18,487	\$ 21,000	Native Plant Program (NPP)	\$ 22,500	\$ 22,500	5
6	\$ 6,000	\$ 3,094	\$ 2,500	Invasive Species Program (ISP)-combine with CIP & SQP	\$ 2,300	\$ 2,300	6
7	\$ 3,959	\$ 4,031	\$ 8,045	Soil Quality Program (SQP) - combine with CIP and ISP	\$ 4,000	\$ 4,000	7
8		\$ 6,896	\$ 4,500	Jerry Paul Native Pollinator Conservation Program	\$ 5,000	\$ 5,000	8
9	0	\$ -	\$ 800	Conservation Leadership	\$ 800	\$ 800	9
10	35,027	49,858	58,500	Contracted & Professional Services	60,000	28	10
11	\$ 5,800	\$ 5,800	\$ 7,400	Audit	\$ 7,400	\$ 7,400	11
12	\$ 4,557	\$ 4,949	\$ 5,500	Computer Support	\$ 7,000	\$ 7,000	12
13	\$ 22,180	\$ 22,284	\$ 39,500	Professional Services- (legal, bookkeeping, website)	\$ 38,180	\$ 38,180	13
14	\$ 740	\$ 11,810	\$ 3,600	Consultation/Contracts	\$ 6,420	\$ 6,420	14
15	\$ 1,750	\$ 4,729	\$ 2,500	Facilitation/Contracts	\$ 1,000	\$ 1,000	15
16		\$ 286		Miscellaneous			16
17	4,216	24,648	60,750	Office Occupancy	61,400	33	17
18	0	\$ 14,748	\$ 47,750	Office and Storage Unit Rentals (Leases)	\$ 50,000	\$ 50,000	18
19	\$ 4,131	\$ 6,793	\$ 11,500	Utilities - phone and internet	\$ 9,800	\$ 9,800	19
20	\$ 85	\$ 466	\$ 1,500	Services - janitorial	\$ 1,600	\$ 1,600	20
21	0	\$ 2,641	\$ -	Other			21
22	3,245	7,648	4,350	Production Costs	3,800	34	22
23	\$ 1,074	\$ 5,091	\$ 2,500	Advertising	\$ 2,500	\$ 2,500	23
24	\$ 63	\$ 264	\$ 200	Publications	\$ 200	\$ 200	24
25	\$ 507	\$ 510	\$ 650	Newsletters	\$ 600	\$ 600	25
26	\$ 1,601	\$ 1,783	\$ 1,000	Merchandise	\$ 500	\$ 500	26
27	7,016	10,778	15,400	Supplies & Materials	12,900	35	27
28	\$ -	\$ 326	\$ 2,500	Copier	\$ 2,000	\$ 2,000	28
29	\$ 4,246	\$ 3,119	\$ 6,000	Equipment	\$ 6,000	\$ 6,000	29
30	\$ 1,476	\$ 2,416	\$ 2,500	Office Supplies	\$ 2,500	\$ 2,500	30
31	\$ 68	\$ 102	\$ 400	Postage	\$ 325	\$ 325	31
32	\$ 1,226	\$ 4,815	\$ 4,000	Computer Software and Accessories	\$ 2,075	\$ 2,075	32

RESOURCES & REQUIREMENTS
Benton SWCD Project Fund

	Historical Data			DESCRIPTION	FY27 Budget July 1, 2026 - June 30, 2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
				RESOURCES				
1	\$ 10,207			Beginning Fund Balance				1
2	\$ 15,388	\$ 13,851	\$ 12,500	OWEB - ODA Strategic Implementation Area (218-8010-16782)	\$ 4,120			2
3	\$ 1,860		\$ -	ODA/OSWB - Purge the Spurge - Phase 3 (2023-36-016)	\$ -			3
4	\$ 23,333		\$ -	ODA/OSWB Willamette Aquatic Weeds, Phase 9 - (2023-36-017)	\$ -			4
5	\$ 32,896	\$ 14,948	\$ 30,429	OWEB Restoration Grant - Mitchell Oak Woodland (222-3016-22326)	\$ -			5
6	\$ 14,872		\$ -	OWEB Jumping Giraffe Farm (09-22-005)	\$ -			6
7	\$ 2,759	\$ 6,638	\$ 20,796	OWEB - Oak Stakeholder (223-3044-23047)	\$ 3,890			7
8	\$ 17,292	\$ 27,061	\$ -	ODA - Soil Health Support Grant (4462-GR)	\$ -			8
9		\$ 9,826	\$ 5,143	OWEB SG - Grand Oaks Release (09-24-001)	\$ -			9
10	\$ 11,407	\$ 2,543	\$ -	ODA/OSWB - Purge the Spurge - Phase 4 (2024-37-011)	\$ -			10
11	\$ 1,461	\$ 23,628	\$ 2,530	ODA/OSWB Willamette Aquatic Weeds, Phase 10 - (2024-37-012)	\$ -			11
12		\$ 5,054	\$ 1,950	ODA/OSWB - Purge the Spurge - Phase 5 (2025-38-015)	\$ 506			12
13		\$ 1,226	\$ 27,403	ODA/OSWB - Willamette River EDRR Weeds (2025-38-016)	\$ 11,263			13
14			\$ 11,820	OWEB-Rainshine Orchard Riparian Restoration (11-24-004)	\$ -			14
15	\$ 8,508		\$ -	MMT - Ludwigia Management Alternatives (19100538)	\$ -			15
16	\$ 35,092	\$ 1,303		MMT - WR Restoration - Strategies for Engagement (20100515)	\$ -			16
17	\$ 982		\$ -	OWEB FIP Effectiveness Monitoring (220-8201-17233)	\$ -			17
18	\$ 47,736	\$ 23,332	\$ 22,581	OWEB Restoration Grant - J2E Diversity Project (220-3033-17504)	\$ -			18
19	\$ 11,319		\$ -	OWEB SG - Riparian & Prairie Restoration (09-22-001)	\$ -			19
20				ODF Agreement - Carbon Credit Decision Tools for landowners	\$ 132,250			20
21				ODA-SIA Restoration grant-Four Oaks Fencing (224-8010-24281)	\$ 5,811			21
22				OWEB SG - Poop Palace (09-24-002)	\$ 14,950			22
23				OWEB - ODA SIA - Middle Muddy & Oliver Creek (226-8010-24830)	\$ 19,320			23
24				OWEB Private Oak Lands in Benton County (226-3018-24565)	\$ 23,613			24
25				ODA/OSWB - Purge the Mustard-Spurge (2026-39-020)	\$ 9,035			25
26				ODA/OSWB - Mid-Willamette River EDRR II (2026-39-021)	\$ 26,892			26
27								27
29								29
30								30
31				Accrual Changes	\$ -	\$ -	\$ -	31
32				Total Resources except taxes to be levied				32
33				Reserved for Future Expenditures*				33
34								34
35	\$ 235,112	\$ 129,410	\$ 135,152	TOTAL RESOURCES	\$ 251,650	\$ -	\$ -	35

RESOURCES & REQUIREMENTS
 Benton SWCD Project Fund

	Historical Data			DESCRIPTION	FY27 Budget July 1, 2026 - June 30, 2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
36				REQUIREMENTS				36
37				Personnel				37
38	\$ 32,702	\$ 23,783	\$ 15,152	Wages	\$ 31,037			38
39	\$ 2,717	\$ 1,973	\$ 2,005	Payroll Taxes	\$ 4,108			39
40	\$ 3,615	\$ 3,124	\$ 4,234	Non-Wage Benefits (medical, dental, STDI, life insurance)	\$ 8,672			40
41	\$ 2,062	\$ 1,404	\$ 891	Retirement	\$ 1,826			41
42	\$ 41,096	\$ 30,284	\$ 22,282	Total Personnel	\$ 45,643	\$ -	\$ -	42
43				Total Full-Time Equivalent (FTE) = 0.5				43
44				Materials & Services				44
45				Administrative Fees				45
46								46
47	\$ 11,757	\$ 11,497	\$ 11,364	OWEB - ODA Strategic Implementation Area (218-8010-16782)	\$ 3,257			47
48	\$ 685		\$ -	ODA/OSWB - Purge the Spurge - Phase 3 (2023-36-016)				48
49	\$ 13,086		\$ -	ODA/OSWB Willamette Aquatic Weeds, Phase 9 - (2023-36-017)				49
50	\$ 29,905	\$ 13,589	\$ 27,662	OWEB Restoration Grant - Mitchell Oak Woodland (222-3016-22326)				50
51	\$ 13,520			OWEB Jumping Giraffe Farm				51
52	\$ 63	\$ 191	\$ 3,273	OWEB - Oak Stakeholder (223-3044-23047)	\$ 2,500			52
53	\$ 7,595	\$ 13,471	\$ -	ODA - Soil Health Support Grant (4462-GR)				53
54		\$ 8,932	\$ 4,675	OWEB SG - Grand Oaks Release (09-24-001)				54
55	\$ 3,068	\$ 1,151		ODA/OSWB - Purge the Spurge - Phase 4 (2024-37-011)				55
56	\$ 40	\$ 14,800	\$ 2,300	ODA/OSWB Willamette Aquatic Weeds, Phase 10 - (2024-37-012)				56
57		\$ 1,457	\$ 600	ODA/OSWB - Purge the Spurge - Phase 5 (2025-38-015)	\$ 460			57
58		\$ 33	\$ 19,261	ODA/OSWB - Willamette River EDRR Weeds (2025-38-016)	\$ 9,239			58
59			\$ 10,775	OWEB-Rainshine Orchard Riparian Restoration (11-24-004)				59
60	\$ 7,405		\$ -	MMT - Ludwigia Management Alternatives (19100538)				60
61	\$ 22,051	\$ 92	\$ -	MMT-WR Restoration Strategies for Engagement (20100515)				61
62	\$ 43,396	\$ 21,211	\$ 20,454	OWEB Restoration Grant - J2E Diversity Project (220-3033-17504)				62

RESOURCES & REQUIREMENTS
 Benton SWCD Project Fund

	Historical Data			DESCRIPTION	FY27 Budget July 1, 2026 - June 30, 2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
63	\$ 10,290			OWEB SG - Riparian & Prairie Restoration (09-22-001)				63
64				ODF Agreement - Carbon Credit Decision Tools for landowners	\$ 115,000			64
				ODA-SIA Restoration grant-Four Oaks Fencing (224-8010-24281)	\$ 5,283			
				OWEB SG - Poop Palace (09-24-002)	\$ 13,000			
				OWEB - ODA SIA - Middle Muddy & Oliver Creek (226-8010-24830)	\$ 2,000			
				OWEB Private Oak Lands in Benton County (226-3018-24565)	\$ 192			
65				ODA/OSWB - Purge the Mustard-Spurge (2026-39-020)	\$ 3,800			65
66				ODA/OSWB - Mid-Willamette River EDRR II (2026-39-021)	\$ 20,886			66
78	\$ 162,861	\$ 86,424	\$ 100,364	Total Materials and Services	\$ 175,617	\$ -	\$ -	78
79	\$ 20,951	\$ 11,665	\$ 12,506	Transfer to General Fund: Administrative Fees	\$ 30,390			79
80	\$ 20,951	\$ 11,665	\$ 12,506	Total Transfers	\$ 30,390			80
81	\$ 10,209	\$ 10,208		Ending Balance Prior Years				81
82				Unappropriated Fund Balance (with accrual changes)				82
83				Reserved for Future Expenditures*				83
84	\$ 224,908	\$ 128,373	\$ 135,152	TOTAL REQUIREMENTS	\$ 251,650	\$ -	\$ -	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	FY27 Budget July 1, 2026 - June 30, 2027			
Actual		Adopted Budget This Year 2025-2026	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
				RESOURCES				
1			1	Cash on hand* (cash basis) or				1
2	\$ 113,200	\$ 118,200	\$ 118,200	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 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	\$ 118,200	\$ 118,200	\$ 118,200	10 TOTAL RESOURCES	\$ 118,200	\$ -	\$ -	10
				REQUIREMENTS				
11				11				11
12				12				12
13				13				13
14	\$ 118,200	\$ 118,200	\$ 118,200	14 RESERVED FOR FUTURE EXPENDITURE				14
15	\$ 118,200	\$ 118,200	\$ 118,200	15 TOTAL REQUIREMENTS	\$ 118,200	\$ 118,200	\$ 118,200	15

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



FY2026-2027 BUDGET CALENDAR

Budget Year: July 1, 2026 - June 30, 2027

- Proposed Budget Prepared.....April 24, 2026
- Publish first notice of Budget Committee Meeting.....April 20, 2026
(Submit by April 13 to Gazette Times – notice must appear 5 to 30 days before the meeting)
- Publish second notice of **Budget Committee Meeting**.....April 21, 2026
(post prominently on website for at least the 10 days before the meeting)
- Budget Committee Meeting.....May 4, 2026
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 11, 2026
- Publish Budget Hearing Notice..... **May 25, 2026**
(Submit by May 19 – notice must appear not less than 5 days before or more than 30 days before the hearing)
- Hold Budget Hearing**.....June 08, 2026
- Enact Resolutions.....June 08, 2026
*Includes: Adopt budget, make appropriations,
Declare the tax levy by fund, and categorize the levy*
- Certify Tax to Assessor.....by July 15, 2026
- Budget (LB forms) to Benton County Clerk.....by September 30, 2026

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.

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

- ✓ *Budget Officer appointed*
- ✓ *Budget Committee established*
- ✓ *Budget Message communicates the proposed budget*
- ✓ *Budget Committee approves (or modifies and approves) proposed budget*
- ✓ *Board of Directors adopts (or modifies and adopts) approved budget*

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 FY27

Name	Board or Citizen-Elector	Status
OPEN	Elector	
Rolando Beorchia	Elector	Term expires Dec 2028
Inge King	Elector	Term expires Dec 2028
Molly Tephra	Student Elector	Term expires Dec 2028
Therese O'Rourke	Elector	Term expires Dec 2026
Linda Lovett	Elector	Term expires Dec 2026
Jennifer McRae	Elector	Term Expires Dec 2027
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, Operations Coordinator, Community Engagement Coordinator, Plant Program Manager 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

Table of contents

First, the basics.....	1
What is the law?	
What is a budget?	
Who is on the budget committee?	
The budget cycle.....	2
The nine steps	
The budget document	3
What is a fund?	
What is an organizational unit?	
What is a program?	
Budget format	
Revenues	
Expenditures	
Taxes and budgeting.....	5
Elections and budgeting	5
Election dates	
The budget process	6
Appropriations and their use.....	7
Appropriations transfers	
Supplemental budgets	
Audits.....	8
Biennial budgeting.....	8
Questions and answers	9
Checklists	13
Glossary.....	13
Where to get help	15

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.

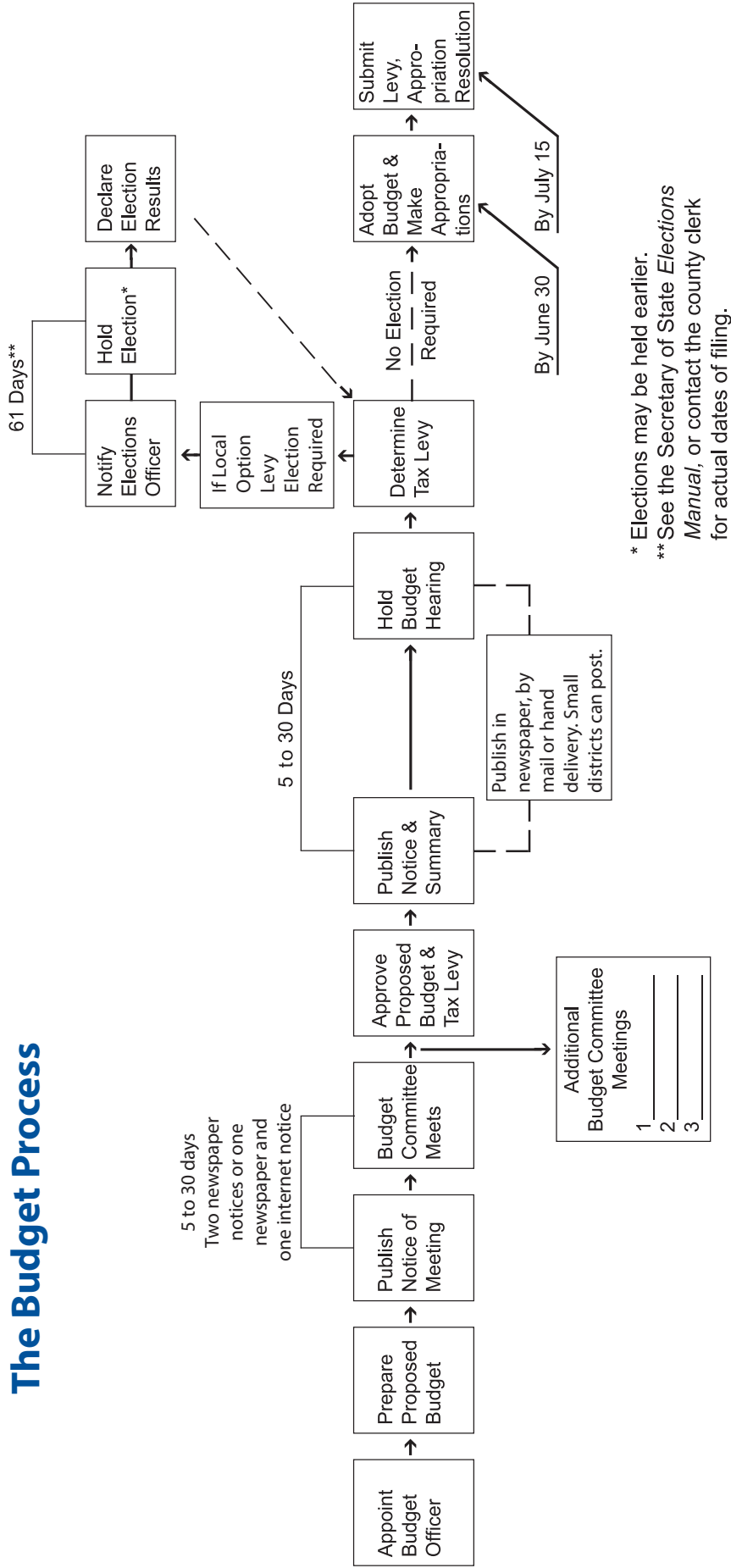
Election dates

- 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





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.



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



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.

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



Strategic Direction 2023-2027