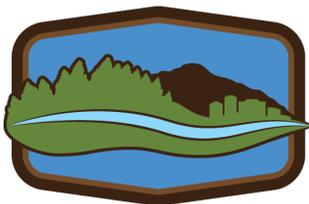


# Budget Message

FISCAL YEAR 2023



**UPPER WILLAMETTE**  
SOIL & WATER CONSERVATION DISTRICT

Clarissa Berndt,  
Budget Officer

## Contents

Section 1. Budgeting .....	3
Section 2 – Policies and Performance .....	9
Section 3 – Services.....	10
Section 4 – Accomplishments .....	11
Section 5 – Management.....	15
Section 6 - Budget Scenario for FY23.....	17
Appendix A – About Upper Willamette SWCD.....	23
Appendix B – Upper Willamette SWCD Boundaries .....	26
Appendix C – Line Item Review .....	28
Appendix D – Glossary .....	29



# Section 1. Budgeting

## The Budget Officer

As a taxing entity subject to Oregon Local Budget Law, Upper Willamette Soil and Water Conservation District (herein referred to as “UWSWCD” or “District”) must appoint a budget officer to prepare (or supervise the preparation of) the budget document, as described in Oregon Revised Statute (ORS) 294.331:

*“... The budget officer... shall prepare or supervise the preparation of the budget document. The budget officer shall act under the direction of the executive officer of the municipal corporation, or where no executive officer exists, under the direction of the governing body.”*

For the development of the Fiscal Year July 1, 2022 – June 30, 2023 (FY23) budget, UWSWCD’s Board of Directors appointed UWSWCD’s Fiscal Manager as the Budget Officer on January 11, 2022.

### Overview of the Budget Process

- 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) proposed budget

## The Budget Message

A cornerstone of the public budgeting process is communicating the annual budget to the Budget Committee and to the public. The budget message identifies changes from the previous budget and identifies new initiatives and changes in UWSWCD’s programs and operations. The budget message also communicates how the UWSWCD will continue to implement UWSWCD’s *5-year Strategic Plan 2020-2025 and Annual Workplan* in the coming fiscal year. According to ORS 294.403, *“A budget message shall be prepared by or under the direction of the executive officer of the municipal corporation or, where no executive officer exists, by or under the direction of the presiding officer of the governing body. The budget message shall be delivered at a meeting of the budget committee as provided in ORS 294.426 (1). The budget message shall:*

- *Explain the budget document,*
- *Contain a brief description of the proposed financial policies of the municipal corporation for the ensuing year or ensuing budget period,*
- *Describe in connection with the financial policies of the municipal corporation, the important features of the budget document,*
- *Set forth the reason for salient changes from the previous year or budget period in appropriation and revenue items,*
- *Explain the major changes in financial policy; and*



- *Set forth any change contemplated in the municipal corporation’s basis of accounting and explain the reasons for the change and the effect of the change on the operations of the municipal corporation.*

### *The Budget Committee*

ORS 294 requires public taxing entities to prepare a budget consistent with Oregon Local Budget Law. UWSWCD is a special district of the State of Oregon and a local unit of government, formed in 1954 under the authority of ORS 568, and with the powers and duties described in that law.

UWSWCD must establish a Budget Committee (also referred herein as “Committee”) and must hold at least one public meeting to review and approve the upcoming year’s budget. The Budget Committee consists of UWSWCD’s Board of Directors and local registered voters appointed by the Board.

### *Budget Committee Members*

The Budget Committee for FY23 consists of 12 members: five electors and the seven-member Board of Directors. This group provides wide representation on natural resource issues and opportunities throughout the District.

<b>Name</b>	<b>Board or Elector</b>	<b>Status</b>
Al Hrynyshyn	Board Chair, Zone 1	Elected Board member through 12/31/22
Gary Jensen	Board Secretary/Treasurer, Zone 3	Elected Board member through 12/31/22
Malcolm Wilson	Board, At-Large	Elected Board member through 12/31/22
Mary Durfee	Board, Zone 2	Elected Board member through 12/31/24
Chuck Arrera	Board, At-Large	Elected Board member through 12/31/24
Abel Kloster	Board, Zone 4	Elected Board member through 12/31/22
Ralph Perkins	Board Vice Chair, Zone 5	Elected Board member through 12/31/24
Karen Wildish	Elector	Term expires 12/31/23
Clinton Begley	Elector	Term expires 12/31/24
Corrie Parrish	Elector	Term expires 12/31/22
Craig Gibons	Elector	Term expires 12/31/22
Austin Meeks	Elector	Term expires 12/31/23
Vacant	Elector	Vacant
Vacant	Elector	Vacant

**Table 1: Budget Committee Members**



## *Terms of Service for Budget Committee Members*

Citizen members are appointed by UWSWCD's Board of Directors to serve three-year terms. Terms of citizen members are staggered to provide continuity from year to year and to allow new ideas and perspectives to be included in the Committee's deliberations.

## *Duties of the Budget Committee*

The Budget Committee reviews the proposed budget submitted by the Budget Officer and either approves it as proposed or modifies it. The Committee elects a presiding officer to help the Committee reach an affirmative vote to approve the budget proposal. Specifically, the Budget Committee:

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

All meetings of the Budget Committee are subject to Oregon's Public Meetings Law (ORS 192.610 - 690). A quorum of the Committee is required to conduct business. A majority of the Committee members is required to act.

For this Budget Committee, a quorum and simple majority are the same: seven Committee members.

At any given time, additional information may be received by requesting it from: Dave Downing, District Manager; or Clarissa Berndt, Budget Officer.

UWSWCD anticipates two meetings of the Budget Committee in 2022. The proposed budget and budget message will be presented by the Budget Officer at the first Budget Committee meeting. At the second meeting, any changes requested by the Committee will be presented, and public testimony on the proposed budget will be accepted. The Budget Committee is scheduled to vote on the proposed budget at the second meeting.

## *Duties of the Board of Directors*

Following approval of the budget by the Budget Committee, the Board of Directors holds a budget hearing on the budget approved by the Committee. Any person may comment on the approved budget at the hearing. After the hearing, the Board of Directors can change the amount of estimated expenditures for each fund by no more than \$5,000 or 10% of the estimated expenditures, whichever is greater. The amount or rate of the total ad valorem property taxes to be certified by UWSWCD to the assessor may not exceed the amount approved by the Budget Committee. [ORS 294.456] June 30, 2022, is the deadline for the Board of Directors to enact a resolution that adopts the budget, makes appropriations, imposes tax levies, and categorizes each tax.



## Budgeting by Funds

The budget is prepared by funds. UWSWCD shall have three funds for the upcoming fiscal year: general fund, special revenue fund, and reserve fund.

The Oregon Department of Revenue describes a general fund as:

*“The purpose of the **general fund** is to record financial transactions relating to all activities for which specific types of funds are not required. It is the general operating fund for the local government. Most local governments have a general fund. Many small districts have only a general fund.” [ORS 293-105]*

The Oregon Department of Revenue describes a special revenue fund as:

*“**Special revenue funds** should be set up for dedicated local option tax levies, specific purpose grants, and other revenues when required by statute, charter provisions, or the terms of a grant...The general requirement is that dedicated revenues must be used for the specific purpose authorized, and separate funds should be established for them.” [ORS 311.350]*

The Oregon Department of Revenue describes a reserve fund as:

*“A local government may set up a **reserve fund** to accumulate money for financing the cost of any service, project, property or equipment that the district can legally perform or acquire. [ORS 294.346, renumbered from 294.525] Under Local Budget Law, a reserve fund is a way to save money from year to year. Expenditures can be appropriated and made directly from a reserve fund.*

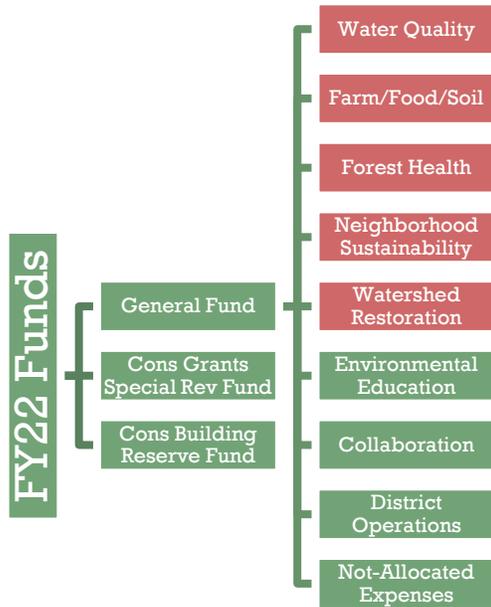
*The resolution or ordinance creating a reserve fund should state the purpose for which the money in the fund can be spent. At least every 10 years after the establishment of a reserve fund, the governing body must review the fund to decide if it should be continued or abolished. Any unexpended or unobligated balance left in the fund when it is abolished can be transferred to the general fund or any other fund designated by the governing body.*

*Money in a reserve fund can only be used for the purpose for which the fund was established. Expenditures for the purpose may be budgeted and appropriated directly from the reserve fund. Transfers may not be made from a reserve fund unless the fund that receives the transfer uses the money for a purpose consistent with the purpose of the reserve fund. Interfund loans can be made from a reserve fund under ORS 294.468 (renumbered from 294.460).”*



## Organization of UWSWCD's Funds

UWSWCD has established three Funds: General Fund, Special Revenue Fund, and Reserve Fund.



### General Fund

During FY22, the District realized that certain work being accomplished on the ground could not easily be classified into different programs, as each project benefits multiple areas of conservation. It was decided that the previous eight programs within the General Fund would be reduced to four to better capture the current work being accomplished.

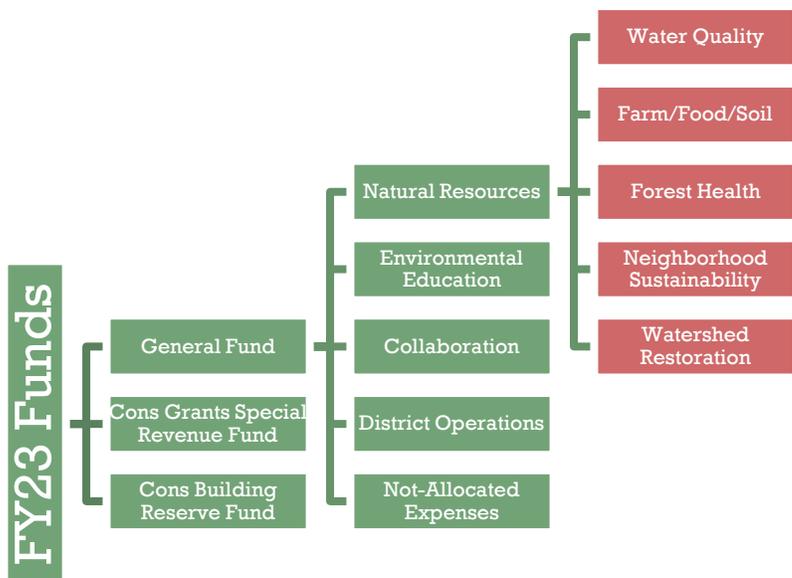
For FY23, the Water Quality, Farm/Food/Soil, Forest Health, Neighborhood Sustainability, and Watershed Restoration programs were moved to form the activities under the Natural Resources Program [see graphs].

Four programs exist within the General Fund: Natural Resources, Environmental Education, Collaboration, and District Operations. The Not Allocated Expenditures portion of the General Fund is used to show transfers to other funds, contingencies, reserve for future expenditures, and the unappropriated ending fund balance.

### Special Revenue Fund

For FY23, UWSWCD has one Special Revenue Fund: **Conservation Grants Special Revenue Fund**. This fund will be used for grant funding received for specific projects as stated within each grant agreement.

When budgeting for FY22, the District's first year budgeting under Oregon Local Budget Law,



UWSWCD understood that the Special Revenue Fund could be used for funds set aside for the establishment of the District's grant program. However, over the course of the past year, the District has learned that this fund should only be used for grant funding received that carry restrictions for use. With this new knowledge, the Board of Directors approved an amendment resolution to the original budget to properly reflect the restricted funds received into the District for specific conservation projects [Resolution #05-2021]. This is why, in budgeting for FY23, the purpose of the Special Revenue Fund has changed from FY22.

### Reserve Fund

For FY23, UWSWCD has one Reserve Fund: **Conservation Building Reserve Fund**. This fund has been established for the purpose of buying, building, or lease of a District facility in the future.



## Section 2 – Policies and Performance

### *Basis for Budgeting*

UWSWCD has always operated on a cash basis. Cash basis means revenue is recorded when received, and expenditures are recorded when money is spent. After deliberation by the UWSWCD Board, UWSWCD has decided to continue operating under a cash basis at this time.

### *Funds Held in Approved Institutions*

At this time all UWSWCD funds are held in qualified public depositories approved by the Oregon State Treasury. For FY23, those institutions are Umpqua Bank, and the Oregon State Treasury's Local Government Investment Pool (LGIP). During FY22, the District set up a new account with the Oregon State Treasury's LGIP to hold our long-term savings and tax revenues, while short-term operating capital is continuing to be held in a checking account at Umpqua Bank. For FY23, UWSWCD does not anticipate any change in banking institutions.

### *Expenditures*

Expenditures shall follow a four-step process:

1. The Board of Directors authorizes the expenditures in the adopted budget.
2. The staff consults with the Fiscal Manager to manage expenditures according to the budget.
3. The District Manager reviews and authorizes the expenditures.
4. The Fiscal Manager writes the checks and presents the checks for signature by an authorized signer.

Expenditures are also reviewed by the Fiscal Manager when recording transactions in UWSWCD's accounting software, and when filing documentation which supports each transaction. The District Manager, Fiscal Manager, and the Board Treasurer regularly monitor accounts and compare expenditures to limits authorized in the budget. Each month, the Board of Directors reviews and approves expenditures to make certain expenditures are necessary and appropriate. Monthly, the Board of Directors reviews the budget-to-actual report.

### *Transparency*

UWSWCD regularly publishes the agendas for public meetings and posts approved meeting minutes online. UWSWCD will make financial reports available upon request. To help residents stay informed about the activities of their soil and water conservation district, UWSWCD utilizes newspapers, our website, and social media. Find our website at [www.uwswcd.org](http://www.uwswcd.org).



## Section 3 – Services

In FY23, UWSWCD will continue developing and implementing services within each program. More residents will receive services. Investments will continue to be made in on-the-ground conservation and education. The budget proposed for FY23 will allow the District to expand financial assistance, technical assistance and environmental education to residents of the District.

### *Technical Assistance*

Technical assistance involves working with residents to implement sustainable solutions to conserve and enhance natural resources. It is provided through one-on-one site visits and consultation. A Conservation Plan is a customized, detailed guide to help a landowner manage their land while protecting natural resources. Plans address site-specific issues through practices to conserve soil, water, and related plant and animal resources.

### *Partner Collaboration*

UWSWCD promotes a strong collaborative approach to conservation through shared resources and coordination with local conservation organizations and local, state, and federal agencies. Increased collaboration addresses the limited resources available to local conservation organizations and helps to fill gaps in established programs.

### *Financial Assistance*

In FY22, UWSWCD began building the foundation of a grant program focused on providing financial assistance to address the natural resource concerns of District residents. During FY23, the District intends to finalize this grant program and begin administering this financial assistance within the District boundaries.

### *Conservation Education*

Over time the UWSWCD has provided a limited education program, mostly utilizing partnerships with other conservation organizations to be as effective as possible to help District residents understand natural resource problems and implement practices to conserve natural resources. UWSWCD holds workshops, attends events, gives presentations, and utilizes a website and social media to communicate effectively with the public. In FY23, the district will continue to develop community partnerships for education networks and resources for a wide variety of educational opportunities. Currently, education is provided to the community about natural resource concerns through:

- Workshops, events, presentations, and displays.
- Publications, including fact sheets, brochures, and newsletters.
- Traditional news media.
- Online media, including social media, website, and video production.
- K-12 education and youth education through our annual conservation themed poster contest.
- Sponsorship of established educational programs to enhance the conservation knowledge of all age groups within the community.



## Section 4 – Accomplishments

UWSWCD provides technical assistance, financial opportunities, and environmental education to protect and enhance the natural beauty, livability, economic viability, and ecosystems within our District. In the past, UWSWCD has relied solely on grants and service contracts to accomplish our mission and goals. During FY22, the District has been working on building up the internal structure and operational capacity to provide efficient and transparent services. A large component of this was accomplished in August 2021, when UWSWCD rented and moved into a new office space to accommodate the growing staff and District events.

### *Conservation Priorities*

Our conservation priorities have always been related to water quality and quantity, soil health and erosion, fish and wildlife habitat, environmental education, and maintaining agricultural viability. We educate the public on local natural resource concerns, teach best management practices to manage these resources, and provide conservation tools to create a healthy and vibrant community.

### *Technical Assistance and Conservation Planning*

Over the past year, the UWSWCD has utilized several programs to provide technical assistance to area residents. In cooperation with the Natural Resources Conservation Service (NRCS), the District implemented the Conservation Implementation Strategy (CIS) that is being used to fund conservation plans and practices. Since July 2021, the District assisted 8 landowners covering more than 800 acres in the McKenzie watershed. These plans include conservation practices to address many of our conservation priorities. The District is currently developing a source water strategic plan in partnership with the Long Tom Watershed Council for the city of Monroe in the Long Tom Watershed. This plan will guide conservation efforts on private landowner properties to address water quality concerns of vegetative cover for stream temperature, bacteria, dissolved oxygen, mercury, and sediment.

UWSWCD was also able to aid Lane County - Natural Resources Conservation Service (NRCS) through the National Association of Conservation Districts Technical Assistance Partnership. During FY22, UWSWCD assisted NRCS in:

- 16 site visits for NRCS Clients
- Four site visits to observe, photograph & write certification narratives for NRCS Clients implementation of their Contract Agreement to NRCS Conservation Practice Standards. Practices included: Brush Management, Tree/Shrub Site Preparation, Woody Residue Treatment, and Forest Stand Improvement.
- Contacted 18 NRCS Contracted Clients to follow up on status of the Conservation Practice Implementation and record status in their NRCS file.
- Assisted with Conservation Desktop organization of client's online Conservation Plans.

Overall, NRCS Technical Assistance have led to positive partnership throughout the community and has led to conservation project opportunity for both UWSWCD and NRCS.



At the State level, the District, in cooperation with the Oregon Department of Agriculture (ODA), is the local lead for the Agricultural Water Quality program. The District has provided technical assistance to over 180 individual landowners, conducted 40 one-on-one site visits, and developed 12 conservation plans covering over 260 acres. Of these plans, 5 were located in the District's focused Strategic Implementation Area (SIA), covering 120 acres in the Camp Creek sub-watershed.

The district has also utilized the Oregon Watershed Enhancement Board (OWEB) small grant program to provide technical assistance and project funding to landowners throughout the district. During FY22, the district staff completed 2 small grants covering 13 acres, implementing water quality practices of manure management, exclusion fence, heavy use protection, and pasture management. UWSWCD provided technical assistance to 35 agricultural landowners inquiring about conservation practices to uplift their property and improve water quality in adjacent streams. Through the small grant program, UWSWCD was able to provide technical assistance that resulted in the production of four small grant projects. These projects will improve water quality by:

- reducing land erosion
- reducing nutrients, sediment, and bacteria from seeping into nearby water sources
- reducing stream incising
- improving fish & wildlife habitat

All four small grant projects are currently being developed and applications are planned to be submitted by the end of FY22.

Since July 2021, the District allocated 3 FTE as a long-term partner in the locally-lead Pure Water Partners program (PWP). This program is specifically addressing the Holiday Farm Fire post-fire watershed recovery to protect the McKenzie River surface water, the primary source of drinking water for Eugene. To date, technical assistance has been provided to over 172 landowners, with 150 plans being developed, covering over 700 acres of River and stream frontage. Additionally, invasive vegetation treatment was conducted on over 50 properties, erosion control measures were conducted on over 40 sites, fire fuels reduction treatments were conducted on over 50 sites, and 130 properties were replanted on approximately 140 acres.

### *Conservation Education*

UWSWCD will continue to provide presentations for educational workshops, develop educational materials, conduct our annual K-12 conservation themed poster contest, and be represented at community events and meetings. With the recent addition of a .5 FTE Media & Outreach Specialist, UWSWCD has begun to invest time and energy to drive increased engagement through digital channels, including our website and social media. These efforts will result in a more visible profile of UWSWCD and will improve public understanding of what we do to help the community conserve and enhance natural resources.

During FY22, District management researched opportunities and gaps within the field of education, and decided that the District could do the most good by sponsoring educational agencies, groups, and programs already in existence.



The District began a relationship with the Upper Willamette Regional Education Team whose aim is to advance efforts in building a more inclusive, efficient, and resilient approach to environmental education in the region. The District's sponsorship will help development of the FY23 environmental education curriculum, as well as fund field trips to get students out into the field for hands-on educational experiences. The District is looking forward to building more partnerships and sponsoring more educational programs in FY23.

### *Program Development and Building Partnerships*

Building upon existing programs and further identifying the needs and expectations of Lane County residents were major efforts in FY22. UWSWCD strives to fill gaps in each program area and not overlap where programs already exist. Resource concerns for each program and its activities were chosen based on criteria such as:

- Prioritization in strategic planning;
- Filling a gap in Lane County;
- Partner collaboration;
- Cost-effectiveness;
- Reasonable expectation of project success; and
- Ease of implementation.

Partners were an important piece of the program development process. UWSWCD's long-term conservation goals often align with the conservation goals of our partners. Board Directors, Associate Directors, and staff participate at various levels in a wide variety of natural resource organizations. UWSWCD invested more energy in building working relationships with existing and new partners.

One gap that was identified in FY22, was the need for technical assistance related to forest health, and education pertaining to wildfire preparedness and defensible space. The need included technical staff to conduct on the ground work in the form of individual site visits and assisting landowners in plan development. With this information, the District developed a scope of work for a new Forestry Specialist, is currently recruiting, and intends to have this staff in place by the end of FY22.

### *Farmers Market Grants*

The Farmers Market grants were created during FY22 to help local markets interested in one or more of the following: increasing community participation in market events, increasing the number of vendors over previous years, educating the public (e.g. food production, gardening, water use, soil health, food quality, etc.), and making healthy fresh agricultural products available to all demographics of Central and Eastern Lane County (e.g. matching SNAP or other assistance programs). By the end of FY22, it is expected that up to eight farmers markets will be awarded a total of \$40,000 toward their projects.

### *New Employees*

By the end of FY22, seven new employees will have been added to support our programs: five employees to the Natural Resources program – four employees with a focus on water



quality and watershed restoration, and one employee with a focus on forest health – and two administrative employees under the District Operations program.

Since we are a service organization, the success of our mission depends heavily on the work of our employees. The District follows two critical tenets to aid our employees. One, we use sophisticated processes to ensure we hire the best qualified candidates for job openings. Two, this proposed budget contains generous amounts designated to ongoing training for each employee. Investing in our employees is directly related to the quality of our programs and services.

With the addition of the Fiscal Manager in FY22, the District’s financial system was reviewed and updated to address the expanded services of the District. These changes were made by the Fiscal Manager, under the supervision and advice of the District Manager, Board Treasurer, and the District’s municipal accountant.

Another priority has been to develop the groundwork for a new grant management system to facilitate partner and community financial assistance. This has taken much research, collaboration and planning on the part of the management of the District. It is expected that this program will begin to operate soon after the start of FY23.

### *Diversity, Equity, Inclusion*

The UWSWCD understands that historically we have not done enough in addressing Justice, Diversity, Equity, and Inclusion. We recognize that conservation and social justice are interconnected, yet we have much to learn about the history and implications of this relationship. We have started the learning process by developing a JEDI committee made up of District Board, staff, and a local partner. This committee has, and will continue to, provide training, as well as evaluate our programs, approaches and services to ensure that we are doing the best we can for all those within our District.



# Section 5 – Management

## *Growth in Property Values*

UWSWCD assumes the value of assessed real property will continue to increase. The Oregon State Constitution limits the annual increase in assessed property value for a property to three percent (3%).

## *Manage Costs while Increasing Services*

Being in the second year of expanded revenue, UWSWCD will carefully manage expenditures and continue to seek more efficient delivery methods to improve service, improve safety, and reduce cost. The challenge is to improve services while managing cost, so the costs remain in line with a future expanded footprint. Staffing is the UWSWCD's greatest single cost center, but it is also the primary way conservation assistance is provided to residents.

UWSWCD's services are being designed to:

- Protect clean water for drinking as well as for fish and wildlife.
- Encourage good stewardship practices that keep contaminants out of our water supply.
- Improve soil health by controlling erosion, managing nutrient inputs, and encouraging vegetative cover.
- Educate county residents (particularly children and youth, educators, and underserved communities) about conservation, ecosystems, and our local environment.
- Support local farmers who provide fresh, healthy, affordable food.
- Promote an urban program that strives to protect and enhance green spaces, pollinator habitat, and urban livability.
- Work with partners to fill mutually identified gaps while avoiding duplication.

The FY23 budget will expand our technical, educational, and financial assistance to residents in the following areas:

- Natural Resources Program
  - Forest Health
  - Farm/Food/Soil
- Environmental Education Program
- Collaboration Program

## *Staffing Level in FY23*

The staffing level will increase from 9.75 to 10.75 full-time equivalents. The staff increase will provide support for the grant management program within District Operations.

## *Build Sustainable Financial Assistance Mechanisms*

**Seek more outside funding.** UWSWCD has access to funds from the Oregon Watershed Enhancement Board, Oregon Department of Agriculture, USDA - Natural Resources



Conservation Service, USDA – Farm Service Agency, other state and federal agency funding, and local programs such as the Pure Waters Partners (PWP). As UWSWCD's engagement in the region increases and as our reputation for effective, efficient work continues to grow, our grant-seeking efforts will become more successful. UWSWCD will be positioned to be more competitive in seeking grant funding for conservation projects.

Due to increased technical capacity, it is estimated that in FY23 we will have increased our outside funding sources by 57%. Already, we have been able to further leverage state, federal, and private dollars to get more conservation on the ground.

**Financial assistance.** During FY23, UWSWCD will work to finalize the establishment of a grant management system to offer financial assistance for on-the-ground conservation and education efforts for partner and community requests, and UWSWCD-initiated projects.



## Section 6 - Budget Scenario for FY23

UWSWCD's budget for FY23 reflects the continued commitment to implement core components of the District's *2020-25 Strategic Plan*, and pursue the conservation priorities adopted by the Board of Directors. The *Strategic Plan* is available on the UWSWCD website: [www.uwswcd.org](http://www.uwswcd.org).

Now in the second year of budgeting under Oregon Local Budget Law, changes to the structure of the budget have been implemented for FY23. These changes are as follows:

- The Natural Resources Program has been added. The following five programs within the General Fund have been changed from a "Program" label to an "Activity" label under the Natural Resources Program:
  - Water Quality Program
  - Farm/Food/Soil Program
  - Forest Health & Resilience Program
  - Neighborhood Sustainability Program
  - Watershed Restoration & Conservation Program
- The Natural Resource & Environmental Education Program name has been shortened to Environmental Education Program.
- The Collaboration Program name has been changed to Partner Collaboration Program, for transparency in the purpose of the program.
- In FY22, personnel services were split between all programs. In FY23, all personnel services will be funded through the District Operations program. Personnel services that are paid through outside grants will be funded through the Conservation Grants Special Revenue Fund, and all other personnel services will be funded through the General Fund.
- All grant income has been moved from the General Fund to the Special Revenue Fund under Resources and itemized by source for more transparency.
- A Reference Sheet has been provided at the end of the budget pages to help summarize these changes.

### *Priorities Addressed by Three Funds*

The proposed budget is structured around three funds:

- General Fund
- Conservation Grants Special Revenue Fund
- Conservation Reserve Fund

UWSWCD's top priority is to assure consistent, timely, professional service to residents of Central and Eastern Lane County. Working with residents, we help our community implement sustainable solutions to conserve and enhance natural resources. We do this by providing technical assistance, education to residents, and District-generated financial assistance. Our work helps to create healthy, livable communities that are good places to work and to play. We will continue to seek community and partner input to serve our community's needs. Beginning in FY23, all employees will be funded from the District Operations Program.

UWSWCD's second highest priority is to coordinate financial assistance to help install and implement conservation practices that improve natural resources and to provide financial



assistance to expand education efforts throughout the County. This includes leveraging state, federal, and private dollars to get even more conservation on the ground. This assistance is provided through the General Fund and the Special Revenue Fund. Due to increased technical staff capacity, it is estimated that in FY23 we will have increased our outside grant funding sources by 57%.

UWSWCD's third priority is looking into the future to help shape local conservation service delivery. Our vision is to develop a Conservation Campus, a "one-stop shop" where constituents of the District can call, email, or drop by to receive conservation services from all local conservation entities. From conservation education, to technical assistance, to financial assistance, to project implementation, the campus will house the expertise necessary to assist landowners with resource concerns. We envision local conservation agencies (District, Watershed Councils, Land Trust) as well as Federal Resource agencies being co-located with capacity to hold large meetings, workshops, demonstrations and community events to keep conservation in the public eye. The Conservation Reserve Fund is the savings fund to live out our vision.

## General Fund

UWSWCD is a service organization. The budget reflects this commitment to service delivery. Within the General Fund are four programs: Natural Resources Program, Environmental Education Program, Partner Collaboration Program, and District Operations. A fifth detail sheet in the budget shows expenditures not allocated to any program.

According to the Oregon Department of Revenue ORS 293.105, "A general fund contains the estimates of the revenues and expenditures needed to run the daily operations of the local government such as wages, supplies, rent, and utilities." The **General Fund** is the focus of all the District programs; it includes the costs associated with providing services to customers and partners.

The **Natural Resources Program** includes the costs associated with our providing services to customers and partners. Water quality, farm/food/soil, forest health, neighborhood sustainability, and watershed restoration activities are included in this program.

The **Environmental Education Program** includes the costs associated with sponsoring the educational programs of local agencies.

The **Partner Collaboration Program** includes the costs associated with providing financial assistance to partner conservation agencies, to fill mutually agreed upon gaps and needs for the good of the community.

**District Operations** includes the costs associated with our work as a public entity: holding meetings of the Board of Directors, personnel, maintaining an office and associated infrastructure, financial management, and other administrative costs are activities included in this program.



## Special Revenue Fund – Conservation Grants

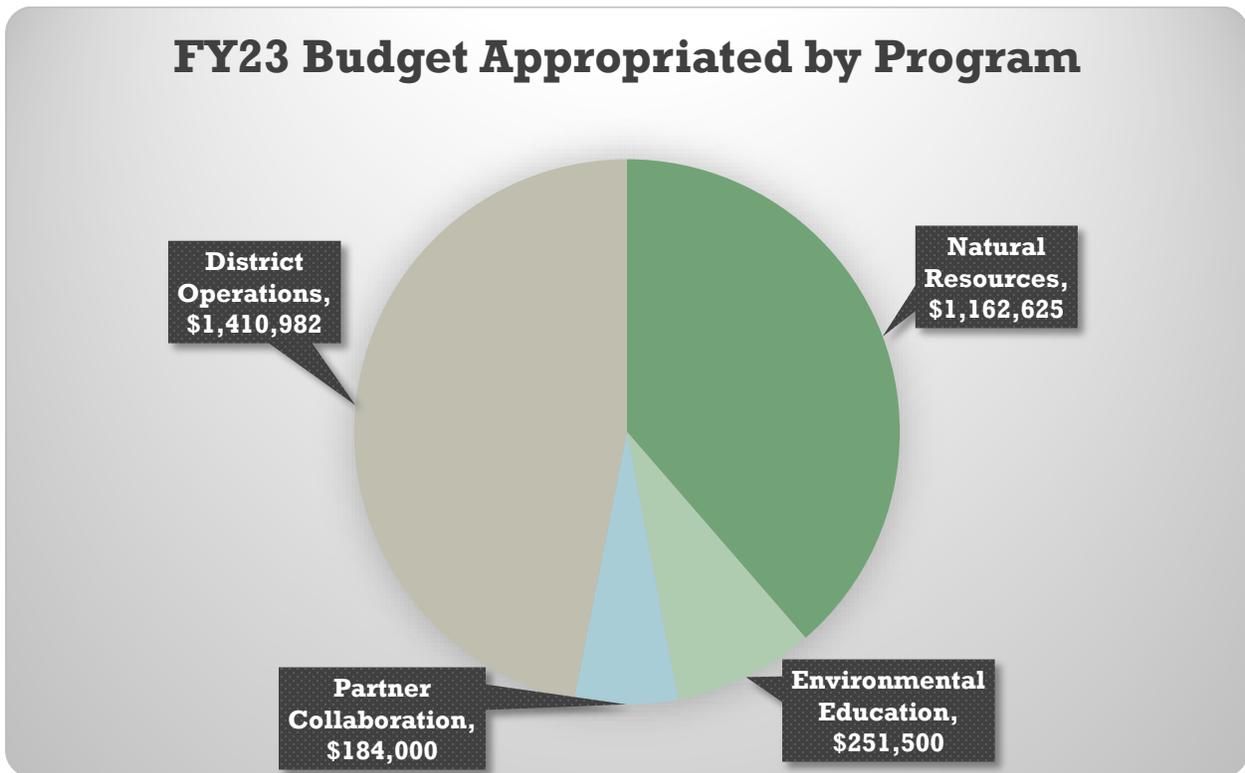
The Special Revenue Fund – Conservation Grants is a special revenue fund focused on the grants and funds received by UWSWCD from state, federal, local, and private sources that are restricted to specific projects and uses.

According to ORS 294.311(39), a special revenue fund is “...a fund properly authorized and used to finance particular activities from the receipts of specific taxes or other revenues.”

## Reserve Fund – Conservation

The Reserve Fund - Conservation reserves funds for later purchase of land and/or facilities for a District facility.

ORS 294.346 says, in part, “Any municipal corporation, by ordinance or resolution of its governing body, may establish one or more reserve funds to hold moneys to be accumulated and expended for the purpose for which the money in the fund was established.”



### *Tax Rate Determination and Amount to Levy*

Current law allows taxing districts to establish their property tax revenue for a given budget period by either (a) requesting a special dollar amount or by (b) certifying a rate to be levied. If a specific dollar amount is requested, the maximum UWSWCD can receive for that budget period is that dollar amount, even if new growth exceeds expectations and the assessed value of real property rises. If UWSWCD certifies a rate, then it can receive the total amount generated by that rate.

### *Maximum Tax Rate Approved by Voters*

UWSWCD's permanent rate limit was established in 2020 at seven cents per thousand (\$0.07/\$1,000) of assessed value of property that lies within the UWSWCD's official boundaries established under (ORS 568.)

### *Dollar Amount Proposed in Budget*

**For FY23, the proposed budget uses a specific dollar amount of \$2,300,369.00 to be levied.**

### *Budget Detail Sheets*

Budget documents are provided to the Budget Committee and to the public for their review. UWSWCD is obligated to submit the final budget on standardized budget forms prescribed by the Oregon Department of Revenue.

The proposed budget for FY23 is categorized by a General Fund containing four programs, a special revenue fund (the Conservation Grants Special Revenue Fund) to hold resources for restricted purposes, and a reserve fund (the Conservation Reserve Fund) to help UWSWCD save for the future purchase of a District facility.

All funds have a budget that includes a resources (revenue) section and a requirements (expenditures) section. The totals for both sections must balance for each fund. Budgets include a variety of categories and line items specific to the needs of each fund.

### *Programs Shown*

We are obligated to show programs and funds from the past few budget years, even when those programs or funds have been eliminated or superseded. This helps show enough history to identify changes between budget cycles. FY23 will be the second year the UWSWCD is required to follow Local Budget Law protocol. UWSWCD will show a prior budget year comparison to FY19-20, and FY20-21 that have been converted to Local Budget Law forms. All prior year municipal financial reviews of UWSWCD are available at the UWSWCD office for public review.

### *General Fund*

The primary source of revenue for the General Fund will be UWSWCD's permanent taxing authority. Other anticipated revenue sources include charges for services such as soil testing, as well as interest earned from funds in UWSWCD accounts.



Within the General Fund are four programs. In general, the General Fund has the programs and activities for financial assistance, technical assistance, conservation education, all employees, and district operations that support the *Business Plan*.

### *Resources*

The OR-LB-20 Resources page of the General Fund begins with the projected available cash on hand (cash basis) from FY22. This available cash will be the ending balance of the programs on projects that have begun in FY22 and will continue into FY23. This value is particularly challenging to estimate because of so many unknown factors in seasonal project work and long-term projects.

### *Other Resources*

Other revenue comes from services provided such UWSWCD's soil testing program, as well as interest earned from funds in UWSWCD accounts.

### *Requirements*

The program expenditures pages on form OR-LB-30 (Environmental Education Program, Partner Collaboration Program, Natural Resources Program, and District Operations) are all summarized and balance to the requirements of these programs on form OR-LB-20 Resources: General Fund.

- Page 1 – Resources: General Fund
- Page 2 – Requirements: General Fund – Environmental Education
- Page 3 – Requirements: General Fund – Partner Collaboration
- Page 4 – Requirements: General Fund – District Operations
- Page 5 – Requirements: General Fund – Natural Resources Program
- Page 6 – Requirements: General Fund – Not Allocated to Any Program

### *Required Categories in the General Fund*

Categories that are required in the General Fund include:

- Personnel services
- Materials and services
- Capital outlay
- Operating contingency
- Unappropriated ending fund balance

### *Personnel Services*

The proposed budget for salaries and wages reflects 10.75 full-time equivalent employees. This is an increase of 1.0 FTE over FY22.

In FY21, UWSWCD added health, dental, and vision insurance. UWSWCD's health insurance plan is through Regence Blue Cross Blue Shield. The UWSWCD's dental insurance is through Willamette Valley Dental.



In recent years, medical and dental insurance plan costs have increased annually. UWSWCD pays 100% of the employee premium. Employees pay 25% of the premiums for additional family members. A premium increase of about 10% is expected. The FY23 budget reflects this increase.

In FY22, UWSWCD began contributing up to 6% of the employee's annual gross wage to the employee's retirement plan. Employees will have the option to contribute any amount they choose to the plan pre-taxed up to the maximum amount allowed.

### *Merit Raises*

To provide recognition of exemplary service and assure uninterrupted service to UWSWCD customers, a nominal amount for merit raises is included in the proposed budget. The District Manager and Personnel Committee reviews recommendations.

### *Materials and Services*

Materials and Services is the broad expense category that supports UWSWCD operations and program requirements. The proposed budget increases the amount available for materials and services. This is due to the establishment of the new grant management system and the increases in financial assistance, grants, and sponsorships that will begin in FY23.

### *Capital Outlay*

Capital Outlay describes larger purchases of \$500 or more with a useful life past one year. Purchases generally become listed as fixed assets of UWSWCD.

### *Contingency*

The contingency category is supported by Oregon Local Budget Law to manage for unforeseen or unexpected operation situations. Contingency funds can be used to cover shortfalls in any of the General Fund budget categories described above.

### *Special Revenue Fund*

The Special Revenue Fund is the primary vehicle for UWSWCD to manage all restricted funds awarded to UWSWCD. Revenue received from grants and contracts from federal, state, local, and private entities will be shown in this fund, as well as the expenditures for the related projects.

### *Reserve Fund – Conservation*

Reserve Fund – Conservation is a fund in which UWSWCD reserves funds for later purchase, building or lease of a District facility.



# Appendix A – About Upper Willamette SWCD

## *Mission*

To encourage and promote the responsible stewardship of our natural resources through conservation, restoration, and protection, to enhance the health, economic benefits, and quality of life for the citizens within the District.

## *Vision*

Our lands and waters are healthy and sustain farms, forests, wildlife, and communities.

## *Guiding Principles*

UWSWCD has a set of 7 guiding principles that influence how we treat each other, our work, and our residents. Our principles are:

- We value the working relationships we have with local conservation non-profits and local, state, and federal agencies, as we join together to protect and enhance the natural beauty, livability, and ecosystems within our District.
- We uphold a locally led, watershed-based, and voluntary approach to natural resource management to ensure the health and sustainable use of our water and other natural resources.
- We respect private property owners' rights and honor their wise and responsible stewardship of natural resources.
- We seek participation of the residents of the District to establish local conservation priorities.
- We will enhance our efforts on underserved populations and geographic areas and strive to provide equitable access for all to our services.
- We incorporate diversity, equity, and inclusion awareness and practices into our work process and programs.
- We act with integrity and operate with transparency.

## *Unique Characteristics*

UWSWCD has identified four unique characteristics that define our organization.

**We serve everyone.** We serve all residents of the UWSWCD District. From farmers to apartment dwellers, we provide education, connect people to resources, and work together to make our community a good place to live.

**We are local.** While we must follow certain federal and state laws, our focus is always local – to those who largely fund us and those who need our services to benefit all of District residents.

**We are connectors.** We partner with many organizations and can help residents connect with the resources they need to achieve community conservation goals.

**We are non-regulatory.** We do not enforce any laws, though we can assist residents in



understanding and complying with them.

### *History of the Upper Willamette SWCD*

Originally, Soil Conservation Districts were formed regionally in Oregon. The Lane County region was referred to as West Central Soil Conservation District formed on June 30, 1953. From that, smaller, more local Districts were formed including the Upper Willamette Soil Conservation District on December 22, 1954, the North Lane Soil Conservation District in August 1956, and the Mid-Lane Soil Conservation District in December of 1956.

In May of 1963 the Oregon Legislature added “Water” to the Districts title. In 1971 the districts in Lane County made another shift to better define the district boundaries. In May the Mid-Lane SWCD consolidated with the Upper Willamette SWCD and maintained the Upper Willamette SWCD name. Then in May of 1988 another consolidation occurred between the North Lane and Upper Willamette SWCDs and renamed the new District East Lane SWCD. Lastly, on March 4, 2008 the Board of the East Lane SWCD voted to change the District’s name back to the Upper Willamette SWCD. In November of 2020 UWSWCD resident voters passed Measure 20-312, granting a permanent property tax rate to the UWSWCD, making UWSWCD a taxing entity subject to Oregon Budget Law.

Although the names have changed, the services of the District have focused on providing technical assistance, planning, and funding opportunities to address natural resource concerns for private landowners within the District boundaries.

### *Governed by Seven-Member Board of Directors*

UWSWCD is governed by a seven-member, unpaid Board of Directors. Individual directors are publicly elected in the November General Election held on even numbered years. Directors serve four-year terms. Five directors are elected to represent specific zones in the District. Two directors are elected “At Large,” meaning they do not represent a designated zone.

The UWSWCD boundary is defined by the Map in Appendix B. The District office is in Eugene, the largest city in the District, to balance easy access by most Central and Eastern Lane County residents. (See map in Appendix B.)

### *Assistance Provided by Technical and Professional Employees*

UWSWCD will have 9.75 full-time equivalent (FTE) positions to start the FY23. These employees work to assure the proper management and administration of UWSWCD, to educate and inform our constituents, and to provide conservation services to our community. The employees will increase to 10.75 FTE during FY23.

The majority of UWSWCD’s employees are engaged in providing conservation services to the residents, with specialized skills addressing water quality concerns for large and small farms, streams and the health of streamside vegetation, and outreach/education. At the beginning of FY23, the number of technical staff will be 6.0 FTE.

Management and administration are currently provided by 3.75 FTE employees: District Manager, Fiscal Manager, Administrative Specialist, and Media & Outreach Specialist.



In FY23, the District plans to hire 1.0 FTE Grant Management Specialist to handle the administration of the new granting program.

### *Contracted Work*

UWSWCD also utilizes specialized contractors to provide additional services. For example, the District has contracted with a local watershed council to develop a source water protection plan for the city of Monroe on the Long Tom River.



# Appendix B – Upper Willamette SWCD Boundaries

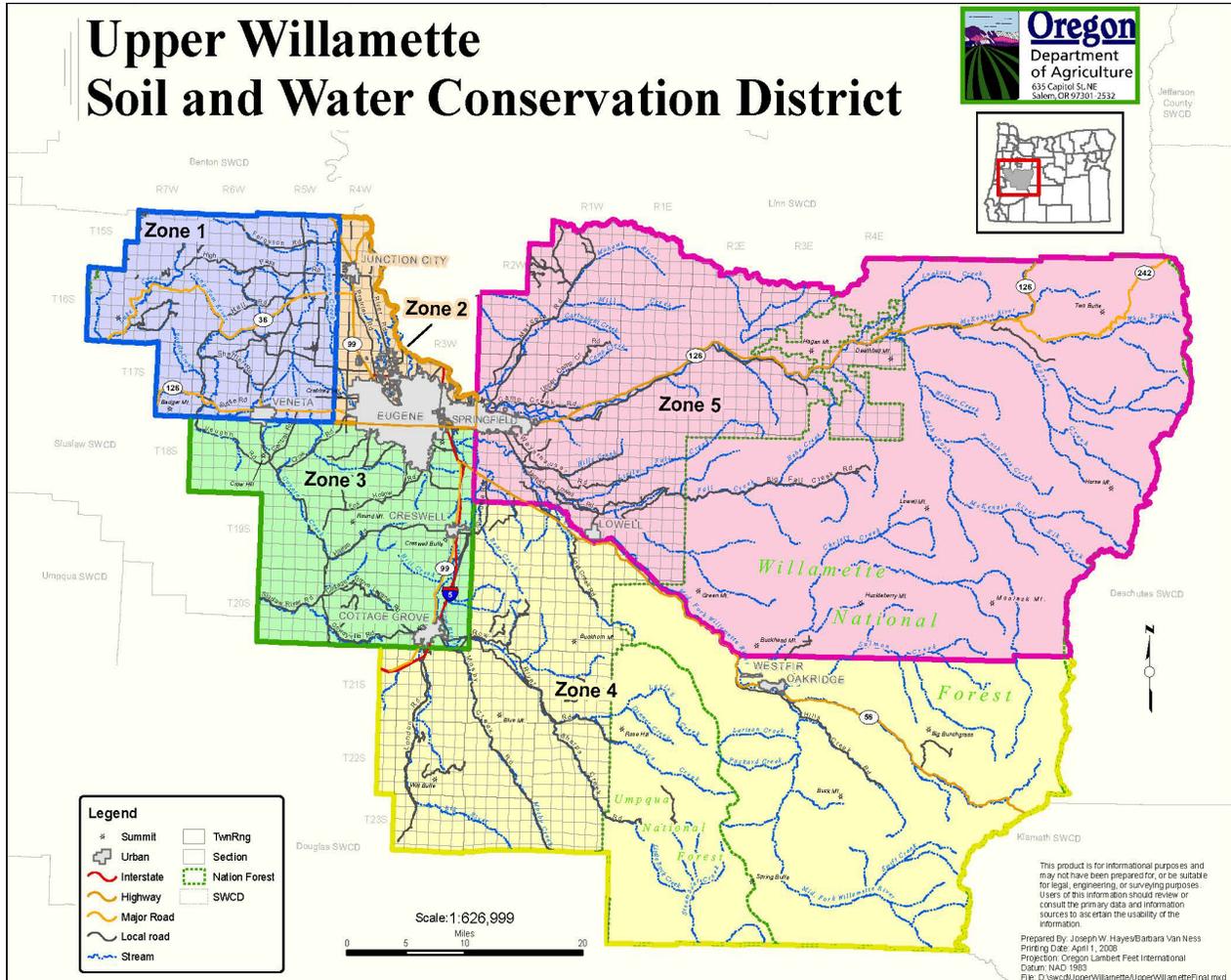


Figure 1. Boundaries of the Upper Willamette SWCD. The District is made up of 5 represented zones.

## District Description

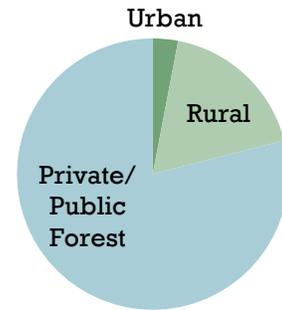
The UWSWCD boundaries include approximately 66% of Central and Eastern Lane County encompassing 1,955,328 acres. The District boundary extends west from an irregular line southward from the Benton County line, north of Triangle Lake, to the Douglas County line southeast of Lorane and to the eastern boundary of Lane County in the Cascade mountains. On the north boundary the District follows the Linn County line from east to west to the I-5 freeway and turn south to the McKenzie River, where it follows the river to the Willamette River and runs to the Benton county line along the west side of the river. The reason for that diversion is that the Linn SWCD and East Lane SWCD agreed to an annexation of the area of Coburg, from the McKenzie River to the Linn-Lane county line, into the Linn District in 1998.



### Land Use – Forest, Rural, and Urban

The Upper Willamette SWCD includes a wealth of timber resources in the upland forests; some of the most productive agriculture land on earth; and a thriving urban area with industry, commercial districts, and residential areas. Home to over 350,000 people, the watershed is approximately 3% urban, 18% rural (includes agriculture, natural areas, and non-farmland uses), and 79% Private and Public owned forest.

## Land Use



### Resource Concerns

UWSWCD's *Business Plan* identifies seven resource concerns to address through conservation programs:

- Water Quality
- Soil Health
- Forest Health and Resilience
- Riparian Function
- Fire Preparedness (Urban/Forest Interface)
- Fish and Wildlife Habitat
- Agricultural Waste Management



# Appendix C – Line Item Review

## *Materials and Services Category*

**Advertising/Announcements:** legal notices, announcements, district awareness costs.

**Audit/Legal/Insurance:** annual municipal audit, State of Oregon fees, bookkeeping charges above the audit contract, District liability insurance, surety insurance, and legal counsel.

**Banking:** bank service charges.

**Conservation Education:** annual meeting, outreach education, displays, educational financial grants and sponsorships, and publications.

**Conservation Incentives:** contracted services for on-the-ground work, financial assistance, landowner incentive payments, and professional project consulting.

**Directors Expense:** director training.

**Dues/Memberships/Subscriptions:** membership dues and software subscriptions.

**Facilities:** electricity, sanitation, rent, IT services, telecommunications, building maintenance, and janitorial.

**Indirect Costs:** overhead or administrative costs incurred that cannot be easily allocated to a specific project or function.

**Office Expense:** office supplies, postage/shipping, printing/copying, small office equipment with a value less than \$500 (e.g. keyboard, monitor).

**Small Field Equipment:** field flags, small tools, measuring and monitoring devices.

**Soil Testing:** lab fees and postage required for soil testing service.

**Staff Development:** employee training (including DEI) and registration costs, training mileage, lodging and meals.

**Tax Measure Expense:** fee to Lane County for putting tax measure on ballot.

**Vehicles:** mileage.

## *Capital Outlay Category*

**Field Equipment:** field equipment with a value greater than \$500 and a life expectancy of more than one year.

**Office Equipment:** office equipment and furniture with a value greater than \$500 and a life expectancy of more than one year.



## Appendix D – Glossary

**Accrual basis:** Method of accounting recognizing transactions when they occur without regard to cash flow timing [ORS 294.311(1)].

**Activity:** That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these. [ORS 294.311(2)].

**Adopted budget:** Financial plan that is the basis for appropriations. Adopted by the governing body. [ORS 294.456]

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

**Appropriation:** Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. [ORS 294.311(3)]

**Approved budget:** The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing. [ORS 294.428]

**Assessed value:** The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value. The growth is limited to 3% unless an exception applies (e.g., new or enlarged structure).

**Assessment date:** The date on which the real market value of property is set – January 1.

**Audit:** The annual review and appraisal of a municipal corporation’s accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State. [ORS 297.425]

**Audit report:** A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders and regulations.

**Billing rate:** A district’s tax rate used to compute ad valorem taxes for each property. The billing rate is expressed in dollars per \$1,000 of assessed property value.

**Budget:** Written document showing the local government’s comprehensive financial plan for one fiscal year or biennium. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year. [ORS 294.311(5)]

**Budget committee:** Fiscal planning board of a local government, consisting of the governing body plus an equal number of registered voters appointed from the district. [ORS 294.414]



**Budget message:** Written explanation of a local government’s budget and financial policies, including any changes from the prior fiscal year. It is prepared and presented under the direction of the executive officer or chairperson of the governing body. [ORS 294.403]

**Budget officer:** Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget. [ORS 294.331]

**Budget transfers:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

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

**Cash basis.** System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid. [ORS 294.311(9)]

**Compression.** A reduction in taxes required by Measure 5 (1990) property tax limits. Compression is computed on a property-by-property basis, and is first applied towards location option tax levies, then permanent rate levies.

**Consolidated billing tax rate.** The consolidated billing tax rate is the combined total of the billing rates for all taxing districts in a limitation category in the code area but does not include the billing rate for any urban renewal special levies and non-ad valorem taxes, fees, or other charges.

**Constitutional limits.** The maximum amount of tax on property that can be collected from an individual property for education and for other government activities (Article XI, section 11b, Oregon Constitution).

**Contingency.** An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operation contingency. [ORS 294.388]

**Debt service fund.** A fund established to account for payment of general longterm debt principal and interest. [OAR 150-294.0420(2)(d)]

**District.** See “Local government.” A local government entity that imposes property taxes (e.g. county, city, K-12 school district).

**Double majority.** A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question (any March or September election).

**Expenditures.** Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on cash basis. Does not include amounts budgeted for interfund transfers, contingency, reserved for future expenditure or unappropriated ending fund balance. [ORS 294.311(16)]



**Fiscal year.** A 12-month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments. [ORS 294.311(17)]

**Fund.** A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

**Fund balance.** The excess of the assets of a fund over its liabilities and reserves. [ORS 294.311(18)]

**Fund type.** One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve. [OAR 150-294.0420]

**General fund.** A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund. [OAR 150-294.0420(2)(a)]

**General government category.** The limitation category for taxes used to support general government operations that are not for the purposes of paying exempt bonded indebtedness. [ORS 310.150(1)(c)]

**Governing body.** County court or board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit. [ORS 294.311(20)]

**Grant.** A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purchase or function, or general purpose. [ORS 294.311(21)]

**Interfund loan.** Loan made from one fund to another and authorized by resolution or ordinance. [ORS 294.468]

**Interfund transfer.** Transfer from one existing appropriation category to another within the same fund. [ORS 294.463]

**Intra-fund transfer.** Transfer from an existing appropriation category in one fund to another existing appropriation category in another fund. [ORS 294.463]

**Internal service fund.** A fund used to account for fiscal activities when goods or services are provided by one organizational unit to another on a costreimbursement basis. [ORS294.311(23) and 294.343]

**Levy.** Amount of ad valorem tax certified by a local government for the support of governmental activities.

**Liability.** Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances. [ORS 294.311(24)]



**Local government.** Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality. [ORS 294.311(26)]

**Materials and services.** Expenses for operating costs and supplies and contracted services, such as utilities, rent, liability insurance, repair parts, fuel, accountant's fees, etc.

**Maximum assessed value (MAV).** The maximum taxable value limitation placed on real or personal property by the Article XI, section 11 of the Constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction. [ORS 308.146]

**Measure 5.** A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of "real market value". All other general government taxes are limited to \$10 per \$1,000 of "real market value".

**Measure 50.** Initially this measure was passed as Measure 47 in 1996 and was found to unworkable, so was rewritten and submitted to the voters as Measure 50 in 1997 and passed. M50 reduced every property's 1995-96 assessed value by 10% and limited the amount of annual growth of the assessed value to 3%. M50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997, and then reduced 13% for most districts. If a district did not have a tax levy in 1997 and had never levied a tax, they could later request a permanent rate limit by going to the voters through a ballot measure.

**Net working capital.** The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses minus current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances. [ORS 294.311(27)]

**Object classification.** A grouping of expenditures, such as personnel services, materials and services, capital outlay, debt services, and other types of requirements. [ORS 294.311(29)]

**Operating rate.** The rate determined by dividing the local government's tax amount by the estimated assessed value in district. This rate is calculated by the assessor when a local government imposes its operating tax as an amount, rather than a tax rate.

**Ordinance.** A formal enactment by the governing board of a municipality.

**Organizational unit.** Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions such as a department, office, or division. [ORS 294.311(3)]

**Personnel services.** Expenses related to the compensation of salaried employees, such as health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.



**Permanent rate limit.** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. A district can levy any rate or amount up to their permanent rate authority each year.

**Prior year's tax levies.** Taxes levied for fiscal years preceding the current one.

**Program.** A group of related activities to accomplish a major service or function for which the local government is responsible. [ORS 294.311(33)]

**Property taxes.** An ad valorem tax, another other “tax on property”, or fees, charges and assessments that are specifically authorized by statute to be certified to the county assessor by a local government unit.

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

**Publication.** Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address, PO Box and Rural Route within the boundaries of the local government; or hand delivery to each street address, PO Box and Rural Route address within the boundaries of the local government.

**Real market value.** The amount in cash which could reasonably be expected by an informed seller from an informal buyer in an arm's-length transaction as of the assessment date (Jan 1). [ORS 308.205]

**Reserve for future expenditure.** An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to “save” money under Local Budget Law.

**Reserve fund.** Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment. [ORS 294.346; 280.050]

**Resolution.** A formal order of a governing body; lower legal status than an ordinance.

**Resource.** Estimated beginning funds on hands plus anticipated receipts. [ORS 294.361]

**Special revenue fund.** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. [OAR 150- 294.0420(2)(b)]

**Special payment.** A budget expenditure category for distribution, pass-through payments, grants made to other organizations and other one-time or unusual expenditures where goods or services are not received in return, and that do not fall into the other categories of personnel services, materials and services, capital outlay, etc.



**Supplemental budget.** A revised financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize additional taxes. [ORS 294.471]

**Tax on property.** Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property. [ORS 310.140(18)]

**Tax rate.** The amount of tax state in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

**Tax roll.** The official list showing the amount of taxes imposed against each taxable property.

**Tax year.** The fiscal year from July 1 through June 30.

**Unappropriated ending fund balance.** Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with operating cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency. [ORS 294.398]



**RESOURCES**  
**General Fund**

Upper Willamette Soil & Water Conservation District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1	49,464	103,648	500,000	1 Available cash on hand	1,545,610	1,545,610	1,545,610	1
2	0	0	0	2 Previously levied taxes estimated to be received	0	0	0	2
3	0	0	705,927	3 Transferred IN, from other funds	60,238	60,238	60,238	3
4				4				4
5				5				5
6				6				6
7				7 <b>OTHER RESOURCES</b>				7
8	269,958	232,397	455,927	8 Grant Income <sup>1</sup>	0	0	0	8
9	2	2	2	9 Interest Income	4,300	4,300	4,300	9
10	5,650	2,885	6,000	10 Charges for services - all departments	10,000	10,000	10,000	10
11	715	121	100	11 Other Income	0	0	0	11
12	0	550,000	0	12 Tax Anticipation Note	0	0	0	12
13				13				13
14				14				14
15				15				15
16				16				16
17	325,789	889,053	1,667,956	17 Total resources, except taxes to be levied	1,620,148	1,620,148	1,620,148	17
18			2,256,003	18 Taxes estimated to be received	2,300,369	2,300,369	2,300,369	18
19	0	0		19 Taxes collected in year levied				19
20	<b>325,789</b>	<b>889,053</b>	<b>3,923,959</b>	20 <b>TOTAL RESOURCES</b>	<b>3,920,517</b>	<b>3,920,517</b>	<b>3,920,517</b>	20

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**General Fund**

**Upper Willamette Soil & Water Conservation District**

	Historical Data			REQUIREMENTS FOR: <u>Environmental Education</u>	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2	0	0	11,121	2	Salaries <sup>1</sup>	0	0		2
3	0	0	3,621	3	Benefits <sup>1</sup>	0	0		3
4				4					4
5	0	0	14,742	5	<b>TOTAL PERSONNEL SERVICES</b>	0	0	0	5
6	0.00	0.00	0.25	6	<b>Total Full-Time Equivalent (FTE)</b>				6
7				7	MATERIALS AND SERVICES			7	
8	350	0	46,666	8	Conservation Education (Grants,Events)	250,000	250,000	250,000	8
9	0	0	0	9	Office Expense (Postage, Printing, Meetings)	1,500	1,500	1,500	9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15	350	0	46,666	15	<b>TOTAL MATERIALS AND SERVICES</b>	251,500	251,500	251,500	15
16				16	CAPITAL OUTLAY			16	
17				17					17
18				18					18
19	0	0	0	19	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0	19
20	350	0	61,408	20	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	251,500	251,500	251,500	20

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**General Fund**

**Upper Willamette Soil & Water Conservation District**

	Historical Data			REQUIREMENTS FOR: <b>Partner Collaboration</b>	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2	0	0	7,675	2	Salaries <sup>1</sup>	0	0	0	2
3	0	0	1,370	3	Benefits <sup>1</sup>	0	0	0	3
4				4					4
5				5					5
6				6					6
7	0	0	9,045	7	<b>TOTAL PERSONNEL SERVICES</b>	0	0	0	7
8	0.00	0.00	0.05	8	<b>Total Full-Time Equivalent (FTE)</b>				8
9				9	MATERIALS AND SERVICES			9	
10	0	1,100	0	10	Conservation Incentives	184,000	184,000	184,000	10
11				11					11
12				12					12
13				13					13
14				14					14
15	0	1,100	0	15	<b>TOTAL MATERIALS AND SERVICES</b>	184,000	184,000	184,000	15
16				16	CAPITAL OUTLAY			16	
17				17					17
18				18					18
19	0	0	0	19	<b>TOTAL CAPITAL OUTLAY</b>	0	0	0	19
20	0	1,100	9,045	20	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	184,000	184,000	184,000	20

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**General Fund**

**Upper Willamette Soil & Water Conservation District**

	Historical Data			REQUIREMENTS FOR: <u>District Operations</u>	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2	27,382	58,850	215,539	2	Salaries <sup>1</sup>	409,736	438,649	438,649	2
3	2,243	4,313	66,858	3	Benefits <sup>1</sup>	118,547	121,997	121,997	3
4	<b>29,625</b>	<b>63,162</b>	<b>282,397</b>	4	<b>TOTAL PERSONNEL SERVICES</b>	<b>528,283</b>	<b>560,646</b>	<b>560,646</b>	4
5	<b>0.50</b>	<b>0.75</b>	<b>3.50</b>	5	<b>Total Full-Time Equivalent (FTE)</b>	<b>10.25</b>	<b>10.75</b>	<b>10.75</b>	5
6				6	MATERIALS AND SERVICES			6	
7	56	49,722	500	7	Advertising/Announcements	10,500	10,500	10,500	7
8	0	5,191	500	8	Banking	500	500	500	8
9	5,434	15,853	115,500	9	Audit/Legal/Insurance	75,000	75,000	75,000	9
10	182	1,868	550	10	Conservation Education	15,000	15,000	15,000	10
11	1,768	2,125	9,000	11	Dues/Memberships/Subscriptions	9,000	24,000	24,000	11
12	0	1000	0	12	Directors Expense (trainings)	2,000	10000	10000	12
13	1,390	3,665	114,200	13	Facilities	114,000	114,000	114,000	13
14	37,521	6,570	12,000	14	Office Expense	24,800	24,800	24,800	14
15	141	161	18,000	15	Staff Development	35,000	35,000	35,000	15
16	250	135	2,000	16	Vehicles (Mileage)	2,850	2,850	2,850	16
17	0	0	85,000	17	Tax Measure Expense	0	0	0	17
18	<b>46,742</b>	<b>86,290</b>	<b>357,250</b>	18	<b>TOTAL MATERIALS AND SERVICES</b>	<b>288,650</b>	<b>311,650</b>	<b>311,650</b>	18
19				19	CAPITAL OUTLAY			19	
20	0	0	16,000	20	Office Equipment	10,000	10,000	10,000	20
21	<b>0</b>	<b>0</b>	<b>16,000</b>	21	<b>TOTAL CAPITAL OUTLAY</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	21
22	<b>76,367</b>	<b>149,452</b>	<b>655,647</b>	22	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>826,933</b>	<b>882,296</b>	<b>882,296</b>	22

<sup>1</sup>All personnel costs have been moved to District Operations Program beginning FY23

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**General Fund**

**Upper Willamette Soil & Water Conservation District**

	Historical Data			REQUIREMENTS FOR: <b>Natural Resource Program<sup>1</sup></b>	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2	108,371	122,657	333,033	2	Salaries <sup>2</sup>	0	0		2
3	9,360	10,884	97,230	3	Benefits <sup>2</sup>	0	0		3
4				4					4
5	<b>117,731</b>	<b>133,541</b>	<b>430,263</b>	5	<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
6	<b>2.00</b>	<b>1.75</b>	<b>3.70</b>	6	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	6
7				7	MATERIALS AND SERVICES			7	
8	21,403	29,094	312,121	8	Conservation Incentives	889,238	889,238	889,238	8
9	300	7	0	9	Office Expense	2,500	2,500	2,500	9
10	231	5,289	0	10	Small Field Equipment	12,146	12,146	12,146	10
11	419	0	0	11	Staff Development	8,400	8,400	8,400	11
12	3,550	5,395	10,000	12	Vehicles (mileage)	4,800	4,800	4,800	12
13	1,790	899	3,000	13	Soil Testing (Lab fees, postage)	6,000	6,000	6,000	13
14				14					14
15	<b>27,693</b>	<b>40,684</b>	<b>325,121</b>	15	<b>TOTAL MATERIALS AND SERVICES</b>	<b>923,084</b>	<b>923,084</b>	<b>923,084</b>	15
16				16	CAPITAL OUTLAY			16	
17	0	0	62,000	17	Vehicles	0	0	0	17
18	0	0	10,000	18	Field Equipment	10,000	10,000	10,000	18
19	<b>0</b>	<b>0</b>	<b>72,000</b>	19	<b>TOTAL CAPITAL OUTLAY</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	19
20	<b>145,424</b>	<b>174,224</b>	<b>827,384</b>	20	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>933,084</b>	<b>933,084</b>	<b>933,084</b>	20

150-504-030 (Rev 11-18)

<sup>1</sup>The Water Quality, Farm/Food/Soil, Forest Health, Watershed Restoration, Neighborhood Sustainability programs have become activities under this program

<sup>2</sup>All personnel costs have been moved to District Operations Program beginning FY23

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
**General Fund**

Upper Willamette Soil & Water Conservation District

Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23			
Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-20	First Preceding Year 2020-21						
1			1 DEBT SERVICE				1
2	0	0	2 Tax Anticipation Note	0	0	0	2
3			3				
4			4				
5			5				3
6	0	0	6 TOTAL DEBT SERVICE	0	0	0	4
7			7 INTERFUND TRANSFERS				9
8	0	0	8 Transfer to Special Revenue Fund - Cons Grants	0	0	0	10
9	0	0	9 Transfer to Reserve Fund - Conservation Building	225,000	169,637	169,637	11
10			10				
11			11				
12			12				12
13	0	0	13 TOTAL INTERFUND TRANSFERS	225,000	169,637	169,637	15
14		220,000	14 OPERATING CONTINGENCY	0	0	0	16
15		0	15 RESERVED FOR FUTURE EXPENDITURE	0	0	0	17
16		654,548	16 UNAPPROPRIATED ENDING BALANCE	1,500,000	1,500,000	1,500,000	18
17	0	0	17 Total Requirements NOT ALLOCATED	1,725,000	1,669,637	1,669,637	19
18	222,141	324,777	18 Total Requirements for ALL Org.Units/Programs within fund	2,195,517	2,250,880	2,250,880	20
19	103,648	564,276	19 Ending balance (prior years)				21
20	325,789	889,053	20 TOTAL REQUIREMENTS	3,920,517	3,920,517	3,920,517	22

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

CONSERVATION GRANTS FUND

Upper Willamette Soil & Water Conservation District

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23						
Actual		Adopted Budget Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2019-20	First Preceding Year 2020-21									
1			1	RESOURCES			1			
2	0	0	2	Cash on hand	39,000	41,620	41,620	2		
3	0	0	3	Transferred IN, from other funds	0	0	0	3		
4	0	0	4	EWEB / Pure Water Partners	350,000	350,000	350,000	4		
5	0	0	5	USDA - Natural Resources Conservation Service	85,000	85,000	85,000	5		
6	0	0	6	Oregon Watershed Enhancement Board	255,235	255,235	255,235	6		
7	0	0	7	Oregon Dept of Agriculture	26,372	26,372	26,372	7		
8	0	0	8	COVID Relief Funding	0	0	0	8		
9	0	0	9	Oregon Dept of Forestry	0	0	0	9		
10	0	0	10	Total Resources, except taxes to be levied	755,607	758,227	758,227	10		
11		0	11	Taxes estimated to be received	0	0		11		
12	0	0	12	Taxes collected in year levied				12		
13	0	0	13	<b>TOTAL RESOURCES</b>	<b>755,607</b>	<b>758,227</b>	<b>758,227</b>	13		
14			14	REQUIREMENTS				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16	0	0	16	Water Quality Program	Personnel & Materials	Reimbursement for Grant Expenses	0	0	0	
17	0	0	17	District Operations	Personnel & Materials	Reimbursement for Grant Expenses	0	0	0	
18	0	0	18	Water Quality Program	Materials & Services	Project Expenses	0	0	0	
19	0	0	19	Farm/Food/Soil Program	Materials & Services	Project Expenses	0	0	0	
20	0	0	20	Forest Health & Resilience Program	Materials & Services	Project Expenses	0	0	0	
21	0	0	21	Neighborhood Sustainability	Materials & Services	Project Expenses	0	0	0	
22	0	0	22	Watershed Restoration & Conservation Program	Materials & Services	Project Expenses	0	0	0	
23	0	0	23	Natural Resource & Environmental Education Program	Materials & Services	Project Expenses	0	0	0	
24	0	0	24	Natural Resource Program <sup>1</sup>	Materials & Services	Conservation Incentives	204,984	204,984	204,984	
25	0	0	25	Natural Resource Program <sup>1</sup>	Materials & Services	Vehicles	24,557	24,557	24,557	
26	0	0	26	District Operations <sup>2</sup>	Personnel Services	Salaries	468,448	468,448	468,448	
27	0	0	27	District Operations	Transfer	Indirect Costs	60,238	60,238	60,238	
28	0	0	28	Ending balance (prior years)						28
29		0	29	UNAPPROPRIATED ENDING FUND BALANCE			0			29
30	0	0	30	<b>TOTAL REQUIREMENTS</b>			<b>758,227</b>	<b>758,227</b>	<b>758,227</b>	30

<sup>1</sup>Activities under the Natural Resource Program as of FY23: Water Quality, Farm/Food/Soil, Forest Health, Neighborhood Sustainability, Watershed Restoration

<sup>2</sup>All salaries and benefits were moved to the District Operations for FY23

**FORM  
LB-11**

This fund is authorized and established by Resolution number 02-2021 on May 11, 2021 for the following specified purpose: Buying, building or lease of a District facility

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2026

**CONSERVATION RESERVE FUND**

**Upper Willamette Soil & Water Conservation District**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23				
	Actual		Adopted Budget Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	RESOURCES			1	
2	0	0	0	2	Cash on hand *	225,000	225,000	225,000	2
3	0	0	225,000	3	Transferred IN, from other funds	225,000	169,637	169,637	3
4				4					4
5				5					5
6				6					6
7	0	0	225,000	7	Total Resources, except taxes to be levied	450,000	394,637	394,637	7
8			0	8	Taxes estimated to be received	0	0	0	8
9	0	0		9	Taxes collected in year levied				9
10	<b>0</b>	<b>0</b>	<b>225,000</b>	10	<b>TOTAL RESOURCES</b>	<b>450,000</b>	<b>394,637</b>	<b>394,637</b>	10
11				11	REQUIREMENTS				11
12				12	Org. Unit or Prog. & Activity				12
13	0	0	225,000	13		450,000	394,637	394,637	13
14				14					14
15				15					15
16				16					16
17				17					17
18	0	0		18	Ending balance (prior years)				18
19			0	19	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				19
20	<b>0</b>	<b>0</b>	<b>225,000</b>	20	<b>TOTAL REQUIREMENTS</b>	<b>450,000</b>	<b>394,637</b>	<b>394,637</b>	20

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

## REQUIREMENTS SUMMARY

### General Fund - Breakdown of Previous Programs (Reference Sheet for Changes to Programs ONLY)

	Historical Data			REQUIREMENTS	Budget For Next Year 2022-23 <sup>1</sup>			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				1	PERSONNEL SERVICES			1
2	117,731	148,182	398,573	2	0	0	0	2
3	0	0	17,149	3	0	0	0	3
4	0	0	6,824	4	0	0	0	4
5	0	0	488	5	0	0	0	5
6	0	0	7,229	6	0	0	0	6
7	0	0	14,742	7	0	0	0	7
8	0	0	9,045	8	0	0	0	8
9	29,624	48,521	282,397	9	528,283	560,646	560,646	9
10	<b>147,355</b>	<b>196,703</b>	<b>736,447</b>	10	<b>528,283</b>	<b>560,646</b>	<b>560,646</b>	10
11	<b>2.50</b>	<b>2.50</b>	<b>7.50</b>	11	<b>10.25</b>	<b>10.75</b>	<b>10.75</b>	11
12				12	MATERIALS AND SERVICES			12
13	25,904	41,581	155,453	13	0	0	0	13
14	1,790	899	44,666	14	0	0	0	14
15	0	0	41,670	15	0	0	0	15
16	0	0	41,666	16	0	0	0	16
17	0	0	41,666	17	0	0	0	17
18	0	0	0	18	923,084	923,084	923,084	18
19	350	0	46,666	19	251,500	251,500	251,500	19
20	0	1,100	0	20	184,000	184,000	184,000	20
21	34,334	76,979	357,250	21	288,650	311,650	311,650	21
22	<b>62,378</b>	<b>120,559</b>	<b>729,037</b>	22	<b>1,647,234</b>	<b>1,670,234</b>	<b>1,670,234</b>	22
23				23	CAPITAL OUTLAY			23
24	0	0	72,000	24	0	0	0	24
25	0	0	0	25	0	0	0	25
26	0	0	0	26	0	0	0	26
27	0	0	0	27	0	0	0	27
28	0	0	0	28	0	0	0	28
29	0	0	0	29	10,000	10,000	10,000	29
30	0	0	0	30	0	0	0	30
31	0	0	0	31	0	0	0	31
32	0	1,310	16,000	32	10,000	10,000	10,000	32
33	<b>0</b>	<b>1,310</b>	<b>88,000</b>	33	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	33
34	<b>209,733</b>	<b>318,572</b>	<b>1,553,484</b>	34	<b>2,195,517</b>	<b>2,250,880</b>	<b>2,250,880</b>	34

<sup>1</sup>See LB30's for Natural Resources, District Operations, Environmental Education, and Collaboration Programs for actual FY23 Budget forms

<sup>2</sup>These programs have been merged into one program entitled Natural Resources Program

<sup>3</sup>This program name has changed to Environmental Education Program

<sup>4</sup>All Personnel Services are budgeted under District Operations Program beginning in FY23