

**Yamhill Soil & Water Conservation District (District)  
Budget Committee Meeting Minutes - June 3, 2021**

**Yamhill Co. Auditorium, 2050 NE Lafayette Ave., McMinnville, OR**

*(Alternate Video/Phone-in attendance options were distributed, posted in the newspaper and online)*

**I. ATTENDEES:**

	<b>District Directors</b>		<b>Citizen Committee Members</b>		<b>District Staff</b>
<input checked="" type="checkbox"/>	Barbara Boyer	<input checked="" type="checkbox"/>	Mark Davis, REMOTE	<input checked="" type="checkbox"/>	Larry Ojua
<input checked="" type="checkbox"/>	Gordon Cook	<input checked="" type="checkbox"/>	Catie Anderson	<input type="checkbox"/>	Julie Lorenzen
<input checked="" type="checkbox"/>	David Cruickshank	<input checked="" type="checkbox"/>	Tony Meeker	<input checked="" type="checkbox"/>	Jessica Loker-LaRue
<input checked="" type="checkbox"/>	Ximena Orrego	<input checked="" type="checkbox"/>	Ken Nygren	<input checked="" type="checkbox"/>	Wes Paul
<input type="checkbox"/>	Pat FitzGerald	<input checked="" type="checkbox"/>	Elliott Rector	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	Leo Krick, REMOTE	<input checked="" type="checkbox"/>	Michal Wert	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	Sam Sweeney	<input checked="" type="checkbox"/>	Greg Wildhaber (arrived 6:50 pm)	<input type="checkbox"/>	

Barbara Boyer called the meeting to order at 6:32 pm. Introductions were made. Larry reviewed the budget process and function of the committee.

The committee started with election of a Budget Chair and Budget Secretary. Michal Wert nominated Gordon Cook as Budget Chair, and Tony Meeker seconded the motion. The motion, to elect Gordon Cook as Budget Chair, carried with a unanimous vote.

Budget Chair, Gordon Cook, conducted the meeting with the first order of business to elect a Budget Secretary. Dave Cruickshank nominated Michal Wert as Budget Secretary, and Elliot Rector seconded the motion. The motion carried with a unanimous vote.

Larry Ojua reviewed the duties of the budget committee:

- Review budget message and budget document
- Hear public comment
- Make modifications if needed
- Approve the budget to move forward for publication. The budget hearing will be June 17, 2021, at 4 pm
- Approve either a permanent rate or amount to be levied

**II. BUDGET REVIEW:**

Larry Ojua presented the recommended budget to the committee and reviewed the budget message in concert with the budget detail sheets. The resources and requirements for ten funds were reviewed as follows.

<b>FUND</b>	<b>REVENUES &amp; REQUIREMENTS</b>
General Fund	882,000
Special Projects Fund	442,000
Miller Woods Fund	409,000
Chegwyn Farm Fund	1,020,000
Conservation Easement Fund	198,000
Yamhela Property Fund	337,000
Muddy Valley	1,615,000
Turner Creek Fund	15,000
Yamhill Oaks (Gopher Valley)	111,000
Seven H Property Fund	587,000
<b>TOTAL 21-22 BUDGET</b>	<b>5,616,000</b>

1. **General Fund:**

There were no recommended changes to the General Fund.

Tony Meeker made a motion to approve the General Fund as presented. Barbara Boyer seconded the motion which carried with a unanimous vote. The total resources and requirements for the General Fund are **\$882,000**.

\*GENERAL FUND – REQUIREMENTS: Ximena Orrego noted that the budget message, *page 5*, for Personnel Services category states an increase by \$20,000 and the correct amount should be \$18,000.

2. **Special Projects Fund:**

Larry presented recommended changes to the Special Projects Funds, including additions to Transfers to the General Fund, for 5,000 and balance by reducing Grants - State Sources, from \$220,000 to \$215,000, a reduction of \$5,000.

Tony Meeker made a motion to approve the Special Projects Fund with the recommended changes. Ximena Orrego seconded the motion which carried with a unanimous vote. The total resources and requirements for the Special Projects Fund totals are **\$442,000**.

3. **Miller Woods Fund:**

There were no recommended changes to the Miller Woods Fund.

Dave Cruickshank made a motion to approve the Miller Woods Fund as presented. Michal Wert seconded the motion which carried with a unanimous vote. The total resources and requirements for the Miller Woods Fund are **\$409,000**.

4. **Chegwyn Farm Fund:**

There were no recommended changes to the Chegwyn Farm Fund.

Ximena Orrego made a motion to approve the Chegwyn Farm Fund as presented. Barbara Boyer seconded the motion which carried with a unanimous vote. The total resources and requirements for the Chegwyn Farm Fund are **\$1,020,000**.

5. **Conservation Easements Fund:**

There were no recommended changes to the Conservation Easements Fund.

Michal Wert made a motion to approve the Conservation Easements Fund as presented. Barbara Boyer seconded the motion which carried with a unanimous vote. The total resources and requirements for the Conservation Easements Fund are **\$198,000**.

6. **Yamhela Property Fund:**

There were no recommended changes to the Yamhela Property Fund.

Dave Cruickshank made a motion to approve the Yamhela Property Fund as presented. Michal Wert seconded the motion which carried with a unanimous vote. The total resources and requirements for the Yamhela Property Fund are **\$337,000**.

7. **Muddy Valley Fund:**

There were no recommended changes to the Muddy Valley Fund.

Tony Meeker made a motion to approve the Muddy Valley Fund as presented. Elliot Rector seconded the motion which carried with a unanimous vote. The total resources and requirements for the Muddy Valley Fund are **\$1,615,000**.

\*MUDDY VALLEY PROPERTY FUND - (Page 10): Ximena Orrego noted that the budget message, *page 10*, states the amount for the estimated beginning balance as \$990,000 and should read \$900,000.

\*Ximena also noted the amount under Resources, "Rent on the Hay Field", as \$4,000 and should be \$3,500.

8. **Turner Creek Property Fund:**

There were no recommended changes to the Turner Creek Property Fund.

Sam Sweeney made a motion to maintain the Turner Creek Property Fund as presented. Ximena Orrego seconded the motion which carried with a unanimous vote. The total resources and requirements for the Turner Creek Property Fund are \$15,000.

9. **Yamhill Oaks Property Fund:**

Larry recommended several changes to the Yamhill Oaks Property Fund.

**Resources:**

- Decreasing Interest and Endowment Income from \$50,000 to \$45,000.
- Increasing Transfers, to the General Fund, from \$30,000 to \$35,000.
- Increasing Grants – Local Sources and Foundations from \$1,000 to \$21,000.
- These changes increase the Total Resources from \$111,000 to \$131,000.

**Requirements:**

- Increasing project supplies from \$5,000 to \$25,000.
- These changes increase the Total Requirements from \$111,000 to \$131,000.

Tony Meeker made a motion to approve the Yamhill Oaks Property Fund with the recommended changes. Ximena Orrego seconded the motion which carried with a unanimous vote. The total resources and requirements for the Yamhill Oaks Property Fund are \$131,000.

10. **Seven H Property Fund:**

There were no recommended changes to the Seven H Property Fund.

Barbara Boyer made a motion to approve the Seven H Property Fund as presented. Ximena Orrego seconded the motion which carried with a unanimous vote. The total resources and requirements for the Seven H Property Fund are \$587,000.

**\*BUDGET MESSAGE NOTE:** Larry’s review of each fund was in tandem with the budget message. There were various corrections noted and shared as discovered. The district will update the budget message for archives on the website.

**I. FINAL BUDGET ADOPTION AND COMMITTEE RESOLUTION:**

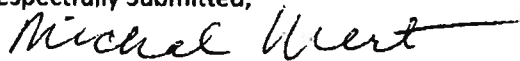
Sam Sweeney made a motion to approve the budget, as modified by the budget committee, in its entirety, totaling \$5,636,000 and to assess a permanent tax rate of 0.0354 per \$1,000 of assessed value for Fiscal Year 2021-2022. The motion was seconded by Ximena Orrego. The motion carried with a unanimous vote to approve the budget and adopt the permanent rate for fiscal year 2021-2022.

SEE ATTACHMENT “A”

This attachment reflects the Budget Classification & Table (from Page 2 of the Budget Message) with corrections, as approved by the Budget Committee on June 3, 2021.

The 2021 Budget Committee Meeting of the District adjourned at 8:41 pm.

Respectfully Submitted,



\_\_\_\_\_, Budget Committee Secretary

Michal Wert (Signature)

June 8, 2021

Date

## ATTACHMENT "A"

(From Budget Message for 2021-2022 Fiscal Year, Page 2, Budget Classification)

*The Budget Classification, below, is corrected as approved by the Budget Committee, June 3, 2021*

### Compliance with GASB 54

The Oregon Governmental Accounting Standards Board issued Statement 54 (GASB 54) which impacts how special districts in Oregon must maintain and present their accounting records. Districts in Oregon are required to present their books according to GASB 54 requirements.

### Budget Classification

GASB 54 requires fund balances to be reported in five classifications as follows:

- **Non-Spendable Funds** – Amount budgeted for unappropriated ending balances. \$2,205,000
- **Restricted Funds** – Potential income and expenditures associated with grants. \$442,000
- **Committed Funds** – Committed to a specific contractual use including resources used to manage and defend conservation easements held by the district. \$53,000
- **Assigned Funds** – Includes funds assigned to specific purposes such as land stewardship, property ownership, and contingency. \$2,284,000
- **Unassigned Funds** – The remaining portion of the General Fund after subtracting Assigned and Non-Spendable Funds. \$652,000

The composition of fund types found in the 2021-2022 budget are detailed in Table 1.

Table 1. Classes of Funds and Budgeted Expenditures for 2021- 2022:

Fund	Non-Spendable Funds	Restricted Funds	Committed Funds	Assigned Funds	Unassigned Funds	Total Funds
General Fund	\$ 130,000	\$ 0	\$ 0	\$ 100,000	\$ 652,000	\$ 882,000
Special Projects	0	442,000	0	0	0	\$ 442,000
Miller Woods	90,000	0	0	319,000	0	\$ 409,000
Chegwyn Farms	170,000	0	0	850,000	0	\$ 1,020,000
Conservation Easement	145,000	0	53,000	0	0	\$ 198,000
Yamhela Property	280,000	0	0	57,000	0	\$ 337,000
Muddy Valley	880,000	0	0	735,000	0	\$ 1,615,000
Turner Creek Property	0	0	0	15,000	0	\$ 15,000
Yamhill Oaks Property (formerly Gopher Valley)	0	0	0	131,000	0	\$ 131,000
Seven H Property Fund	510,000	0	0	77,000	0	\$ 587,000
<b>Total Budget</b>	<b>\$2,205,000</b>	<b>\$ 442,000</b>	<b>\$ 53,000</b>	<b>\$ 2,284,000</b>	<b>\$ 652,000</b>	<b>\$ 5,636,000</b>