

**Yamhill Soil & Water Conservation District (District)  
Budget Committee Meeting Minutes - May 19, 2022  
Held at Yamhill Valley Heritage Center  
11275 SW Durham Lane, McMinnville, OR 97128**

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

**I. ATTENDEES:**

	District Directors		Citizen Committee Members		District Staff
X	Barbara Boyer	X	Greg Wildhaber	X	Larry Ojua, Budget Officer
X	Gordon Cook	X	Catie Anderson	X	Amie Loop-Frison
X	David Cruickshank	X	Tony Meeker	<input type="checkbox"/>	
X	Ximena Orrego	X	Ken Nygren	<input type="checkbox"/>	
X	Pat FitzGerald	<input type="checkbox"/>	Elliott Rector	<input type="checkbox"/>	
X	Leo Krick	X	Michal Wert (Via Zoom)	<input type="checkbox"/>	
X	Sam Sweeney (via phone)	X	Dan Rinke	<input type="checkbox"/>	

Barbara Boyer called the meeting to order at 6:37 pm and facilitated introductions.

Larry Ojua, Budget Officer, welcomed and thanked the budget committee members. He reviewed the agenda, discussed the roles of the Budget Committee Chair and Budget Committee Secretary, and reviewed the steps of the budget process and committees' responsibilities as follows.

- Select a Budget Committee Chair and Secretary
- Review budget message and budget document
- Provide recommendations and suggested modifications
- Provide for public comment
- Make final budget modifications as needed
- Approve the budget with either a permanent tax rate limit, or an amount to be levied to move forward for publication and future budget hearing. The budget hearing will be June 8, 2022, at 9 am, held in conjunction with the regular district board meeting

Larry recommended starting with the election of officers.

Barbara Boyer asked for nominations of the Budget Committee Chair. Dave Cruickshank nominated Leo Krick, and Pat FitzGerald seconded the motion. The motion, to elect Leo Krick as Budget Committee Chair, carried with a unanimous vote. Barbara Boyer transferred control of the meeting to the Budget Committee Chair.

Budget Committee Chair, Leo Krick asked for nominations of Budget Committee Secretary. Barbara Boyer nominated Catie Anderson as Secretary, and Pat Fitzgerald seconded the motion. The motion carried with a unanimous vote.

The Budget Committee Chair conveyed control of the meeting to the Budget Officer, Larry Ojua. Larry recommended the committee following the same process as past years, by having the Budget Officer and committee review the budget message and detail sheets, one section at a time. This allows the Budget Officer to review and explain each section, address questions, and allows for committee discussion, modifications, and approval of each section or fund. After reviewing and approving each section, the committee will need to vote on final approval including the approval of an amount or permanent rate limit. The committee concurred with this recommended process.

**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 proposed resources and requirements for ten funds were reviewed as follows.

Miller Woods Fund	382,000
Chegwyn Farm Fund	1,225,000
Conservation Easement Fund	172,000
Yamhela Property Fund	295,000
Muddy Valley	1,590,000
Turner Creek Fund	-
Yamhill Oaks (Gopher Valley)	187,000
Seven H Property Fund	532,000
<b>TOTAL 21-22 BUDGET</b>	<b>5,823,000</b>

\*Note: The final budget increased by \$25,000 due to committee changes

1. **General Fund:**

There were recommended changes to the General Fund. Pat FitzGerald asked if the amount in the line item for Yamhill Oaks Property Fund Transfer was adequate for work on the Gopher Valley home. After discussion the group concurred an increase be made from \$100,000 to \$125,000 to account for inflationary increases in contractor costs. To offset the \$25,000 increase in the Transfer line item, the group recommended a decrease in Unappropriated Ending Balance of \$25,000. With these changes, Total Transfers & Contingencies increased to \$240,000, and Unappropriated Ending Balance is budgeted at \$125,000.

Greg Wildhaber made a motion to approve the modified General Fund. Pat Fitzgerald seconded the motion which carried with a unanimous vote. The total resources and requirements for the General Fund remain at **\$1,015,0000.**

**\*Other Notes**

Larry noted an error on the spreadsheet for the \$300,000 in 2020-2021 which was listed as a transfer to the Miller Woods Fund. It should have been listed as transfer to Muddy Valley Fund. This mistake will be corrected.

2. **Special Projects Fund:**

The committee discussed the proposed budget for the Special Projects Fund. Larry explained the fund is used primarily for management of existing grants. It also provides budget authority for new grants that may become available during the year. After discussion, Dave Cruickshank made a motion to approve the Special Projects Fund with the no recommended changes. Pat Fitzgerald seconded the motion which carried with a unanimous vote. The total resources and requirements for the Special Projects Fund totals are **\$425,000.**

3. **Miller Woods Fund:**

Larry reviewed the purpose of the Miller Woods Fund, and provided information about the various sources of revenue, including the native plant sale, native plant grow outs, rent, donations and other resources. He commented the proposed requirements are similar to the previous year. He also commented there may be some modification to the projected cash carryover, depending on the completion date of the new restroom facility. There were no recommended changes to the Miller Woods Fund.

Pat FitzGerald made a motion to approve the Miller Woods Fund as presented. Ximena Orrego seconded the motion which carried with a unanimous vote. The total resources and requirements for the Miller Woods Fund are **\$382,000.**

4. **Chegwyn Farm Fund:**

Larry reviewed the resources and requirements and explained that the previous internal loan made from the fund had been repaid this fiscal year. He also discussed the potential revenue that may come from a future property sale, and how most of the funds are budgeted in capital outlay for a future purchase of property; Other funds would be use for improvements on the Chegwyn Farm property, subject to board approval.

There were no recommended changes the Chegwyn Farm Fund. Pat Fitzgerald 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 **\$1,225,000**.

5. **Conservation Easements Fund:**

The group discussed the purpose of the Conservation Easement Fund, which is primarily used to manage resources available for annual easement inspections, stewardship work on Mt. Richmond, and to have resources available to defend easement provisions if needed. There were no recommended changes to the Conservation Easements Fund.

Tony Meeker made a motion to approve the Conservation Easements Fund as presented.

Ximena Orrego seconded the motion which carried with a unanimous vote. The total resources and requirements for the Conservation Easements Fund are **\$172,200**.

6. **Yamhela Property Fund:**

The group discussed the purpose of the fund and information provided in the Budget Message. The committee had no questions, and there were no recommended changes to the Yamhela Property Fund.

Tony Meeker made a motion to approve the Yamhela Property Fund as presented. Pat Fitzgerald seconded the motion which carried with a unanimous vote. The total resources and requirements for the for the Yamhela Property Fund are **\$295,000**.

7. **Muddy Valley Fund:**

Larry reviewed how the fund was used during last fiscal year for an internal loan to purchase the Dupee Valley Reserve. The internal loan has been repaid and funds have been restored. He discussed how this fund will be used in the future to manage finances associated with both the Muddy Valley Reserve and the Dupee Valley Reserve. He noted an increase in estimated cash carryover because of the repayment of the internal loan, and deposit of \$222,992 of stewardship funding received from Bonneville Power Administration to support the Dupee Valley Property.

There were no recommended changes to the Muddy Valley Fund. Barbara Boyer made a motion to approve the Muddy Valley Fund as presented. Dave Cruickshank seconded the motion which carried with a unanimous vote. The total resources and requirements for the Muddy Valley Fund are **\$1,590,000**.

8. **Turner Creek Property Fund:**

Larry recommended this fund be eliminated due to lack of activity. If a project develops on the Turner Creek Property, a new fund can be established in a future budget, of the funds can be managed within another fund in the budget.

Ken Nygren made a motion to close the Turner Creek Property Fund as recommended. Leo Krick seconded the motion which carried with a unanimous vote. The total resources and requirements for the Turner Creek Property Fund are \$0.00. The fund will be eliminated from the budget.

9. **Yamhill Oaks Property Fund:**

Larry reviewed the recommendations and information in the budget message for the Yamhill Oaks Property Fund. The group had questions and discussed how the two endowments managed in trust by Pioneer Trust Bank and McMinnville Area Community Foundation support the budget with recurring income. Larry noted the budget needed to be modified to align with changes made in the General Fund. In the Resources Section, he recommended the line item for Transferred From General Fund be increased from \$100,000 to \$125,000 as noted in the General Fund notes. In the Requirements Section, he recommend Contract Services be increased from \$90,000 to \$115,000. With these changes, the Total Resources and Total Requirements for the fund would change from **\$187,000** to **\$212,000**.

Barbara Boyer made a motion to approve the Yamhill Oaks Property Fund with the recommended changes. Gordon Cook seconded the motion which carried with a unanimous vote. The total resources and requirements for the Yamhill Oaks Property Fund are **\$212,000**.

**10. Seven H Property Fund:**

Larry review information in the budget message and explains the purpose of the fund is to manage finances dedicated to the long-term stewardship of the Seven H Reserve. There were no recommended changes to the Seven H Property Fund.

Pat Fitzgerald made a motion to approve the Seven H Property Fund as presented. Dave Cruickshank seconded the motion which carried with a unanimous vote. The total resources and requirements for the Seven H Property Fund are **\$532,000**.

**11. Questions about a Future Property Acquisition**

During the meeting, there were questions regarding a future property acquisition of Cherryhill Ranch and whether a fund should be established for this purpose in this year's budget. Funding for the project will come from the Willamette Wildlife Mitigation Program and Bonneville Power Administration. The property transaction may close within the 2022-2023 fiscal year. Larry indicated the budget had adequate authority to fund costs of due diligence (e.g., appraisal, survey, title insurance, and other costs) from the General Fund. Since no new fund was created in this budget for this property transaction, it was agreed that costs associated with due diligence would be paid from the General Fund. The district will determine whether a separate fund should be created for the Cherryhill Ranch Property in the 2023-2024 budget, or whether finances for the Cherryhill Ranch project will be managed through an existing property fund.

**Final Action and Budget Approval**

With conclusion of the review of the budget message and budget detail sheets, Larry recommend a vote on the final budget in its entirety, to include approval for the district to assess a permanent rate.

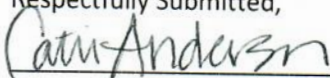
**FINAL BUDGET ADOPTION AND COMMITTEE RESOLUTION:**

Barbara Boyer made a motion to approve the budget, as modified by the budget committee, in its entirety, totaling \$5,848,200, and to assess a permanent tax rate of 0.0354 per \$1,000 of assessed value for Fiscal Year 2022-2023.

The motion was seconded by Michal Wert. The motion carried with a unanimous vote to approve the budget and adopt the permanent rate for fiscal year 2022-2023.

The 2022-2023 Budget Committee Meeting of the Yamhill Soil and Water Conservation District adjourned at 8:39 pm.

Respectfully Submitted,




Catie Anderson, (Signature)

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

**FINAL REVIEW AND APPROVAL**

Minutes reviewed and approved at the Yamhill Soil and Water Conservation District Board Meeting, June 8, 2022.

Signature and Date:

  
\_\_\_\_\_  
Barbara Boyer, Chair

6/8/2022

\_\_\_\_\_  
Date

## ATTACHMENT "A"

### Updated with changes made from the May 19, 2022 Budget Committee Meeting

(From Budget Message for 2022-2023 Fiscal Year, Page 2, Budget Classification)

#### 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. \$2,486,000 **(decreased by \$25,000 from \$1,511,00)**
- **Restricted Funds** – Potential income and expenditures associated with grants. \$425,000
- **Committed Funds** – Committed to a specific contractual use including resources used to manage and defend conservation easements held by the district. \$32,200
- **Assigned Funds** – Includes funds assigned to specific purposes such as land stewardship, property ownership, and contingency. \$2,115,000 **(Increased by \$25,000)**
- **Unassigned Funds** – The remaining portion of the General Fund after subtracting Assigned and Non-Spendable Funds. \$790,000 **(Increased by \$25,000 from \$765,000)**

The composition of fund types found in the 2022-2023 budget are detailed in Table 1.

Table 1. Classes of Funds and Budgeted Expenditures for 2022- 2023 (revised with changes made at 5/19/22 Budget Committee Meeting:

Fund	Non-Spendable Funds	Restricted Funds	Committed Funds	Assigned Funds	Unassigned Funds	Total Funds
General Fund	\$ 125,000	0	0	\$ 100,000	\$ 790,000	\$ 1,015,000
Special Projects	0	425,000	0	0	0	\$ 425,000
Miller Woods	70,000	0	0	312,000	0	\$ 382,000
Chegwyn Farms	200,000	0	0	1,025,000	0	\$ 1,225,000
Conservation Easement	140,000	0	32,200	0	0	\$ 172,200
Yamhela Property	268,000	0	0	27,000	0	\$ 295,000
Muddy Valley	1,180,000	0	0	410,000	0	\$1,590,000
Turner Creek Property		0	0	0	0	\$ 0
Yamhill Oaks Property	3,000	0	0	209,000	0	\$212,000
Seven H Property Fund	500,000	0	0	32,000		\$ 532,000

<b>Total Budget</b>	<b>\$2,486,000</b>	<b>\$ 425,000</b>	<b>\$32,200</b>	<b>\$ 2,115,000</b>	<b>\$ 790,000</b>	<b>\$5,848,200</b>
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