

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the West Multnomah Soil and Water Conservation District will be held on June 4, 2015, at 6:00 p.m. at 2701 NW Vaughn St., Suite 450, Portland, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015, as approved by the West Multnomah SWCD Budget Committee. A summary of the budget is presented below. A copy of the budget is available on our website at www.wmswcd.org, and it also may be inspected or obtained at our offices between the hours of 9:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

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FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance/Net Working Capital	824,347	850,000	931,551
Federal, State and All Other Grants, Gifts, Allocations and Donations	145,160	644,055	613,320
All Other Resources Except Property Taxes	49,063	37,000	43,900
Property Taxes Estimated to be Received	1,179,151	1,200,000	1,340,000
Total Resources	2,197,721	2,731,055	2,928,771

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	765,304	820,354	867,722
Materials and Services	594,835	1,268,369	1,346,049
Capital Outlay	2,058	37,000	20,000
Contingencies	-	70,000	70,000
Unappropriated Ending Balance and Reserved for Future Expenditure	835,524	535,332	625,000
Total Requirements	2,197,721	2,731,055	2,928,771

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program FTE for that unit or program			
West Multnomah SWCD	2,197,721	2,731,055	2,928,771
FTE	8.4	9.1	9.6

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Our resources in FY2015-16 again include projected grants and contributions of approximately \$500,000 for the Sturgeon Lake (SL) restoration project. These resources were included in the FY2014-15 budget, but the related work to be funded was delayed, pushing all resources and associated spending for the SL restoration project into FY2015-16. An additional increase of \$140,000 is expected in property tax revenue due to assumed growth in property value assessments. We also are projecting underspending in FY2014-15, which will give us a greater beginning fund balance on July 1, 2015. The budget requirements increased primarily due to increases in our conservation programs, especially in the area of invasive species control. Additionally, our personnel costs increased due to projected cost-of-living and merit pay adjustments, higher health care benefit costs, and greater use of seasonal interns. The capital outlay budget is for replacing a district vehicle.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 7.5 cents per \$1,000)	\$ 0.0750	\$ 0.0750	\$ 0.0750

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
Total	None	None

RESOURCES
General Fund
(Fund)

West Multnomah SWCD

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2015-16			
	Actual		Adopted Budget This Year 2014-15		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
				Beginning Fund Balance:				
1	579,500	744,916	850,000	1. Available cash on hand* (cash basis) or	931,551	931,551	931,551	1
2				2. Net working capital (accrual basis)				2
3	32,096	25,928	32,000	3. Previously levied taxes estimated to be received	29,000	29,000	29,000	3
4	4,301	4,535	3,500	4. Interest	4,000	4,000	4,000	4
5				5. OTHER RESOURCES				5
6				6. Fiscal Agency Fees				6
7	70,930	70,930	70,930	7. Oregon Department of Agriculture	70,930	70,930	70,930	7
8	31,093	46,753	71,040	8. Project Grants	51,650	51,650	51,650	8
9	13,975	27,477	0	9. Contracts for Services				9
10	3,303	18,189	1,000	10. Reimbursements & Miscellaneous	10,400	10,400	10,400	10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	735,198	938,728	1,028,470	29. Total resources, except taxes to be levied	1,097,531	1,097,531	1,097,531	29
30			1,200,000	30. Taxes estimated to be received	1,340,000	1,340,000	1,340,000	30
31	1,169,898	1,179,151		31. Taxes collected in year levied				31
32	1,905,096	2,117,879	2,228,470	32. TOTAL RESOURCES	2,437,531	2,437,531	2,437,531	32

*Includes Unappropriated Balance Budgeted Last Year

**FORM
LB-30**

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

General Fund
(name of organizational unit - fund)

West Multnomah SWCD

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16			
	Actual		Adopted Budget This Year 2014-15		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
				PERSONNEL SERVICES				
1	676,130	765,304	820,354	1. Personnel Services	867,722	867,722	867,722	1
2				2.				2
3				3.				3
4				4				4
5				5				5
6				6				6
7	676,130	765,304	820,354	7 TOTAL PERSONNEL SERVICES	867,722	867,722	867,722	7
	7.8	8.4	9.1	Total Full-Time Equivalent (FTE)	9.6	9.6	9.6	
				MATERIALS AND SERVICES				
8	135,494	124,085	154,710	8. Operations	161,741	161,741	161,741	8
9	353,735	468,370	611,074	9. Conservation Programs & Services	693,068	693,068	693,068	9
10				10				10
11				11				11
12				12				12
13				13				13
14	489,229	592,455	765,784	14 TOTAL MATERIALS AND SERVICES	854,809	854,809	854,809	14
				CAPITAL OUTLAY				
15	0	2,058	37,000	15 Capital Outlay	20,000	20,000	20,000	
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	0	2,058	37,000	21 TOTAL CAPITAL OUTLAY	20,000	20,000	20,000	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23	0	0	0	23				23
24				24				24
25			70,000	25 General Operating Contingency	70,000	70,000	70,000	25
	0	0	70,000	26 TOTAL TRANSFERS AND CONTINGENCIES	70,000	70,000	70,000	
27	1,165,359	1,359,817	1,693,138	27 TOTAL EXPENDITURES	1,812,531	1,812,531	1,812,531	27
28	739,737	758,062	535,332	28 UNAPPROPRIATED ENDING FUND BALANCE	625,000	625,000	625,000	
29	1,905,096	2,117,879	2,228,470	29 TOTAL	2,437,531	2,437,531	2,437,531	29

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Sturgeon Lake
(Fund)

West Multnomah Soil & Water Conservation District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-16			
	Actual		Adopted Budget This Year 2014-15		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012-13	First Preceding Year 2013-14						
				RESOURCES				
				Beginning Fund Balance:				
1	79,023	79,431	0	1. Cash on hand * (cash basis), or	0	0	0	1
2				2. Working Capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	408	411	500	4. Earnings from temporary investments	500	500	500	4
5				5. Transferred from other funds				5
6			502,085	6. Project Grants and Contributions	490,740	490,740	490,740	6
7				7				7
8				8				8
9	79,431	79,842	502,585	9. Total Resources, except taxes to be levied	491,240	491,240	491,240	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	79,431	79,842	502,585	12. TOTAL RESOURCES	491,240	491,240	491,240	12
				REQUIREMENTS				
1				1. Personnel Services				1
2	0	2,380	502,585	2. Contracted Services	491,240	491,240	491,240	2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16	79,431	77,462	0	16. UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	16
17	79,431	79,842	502,585	17. TOTAL REQUIREMENTS	491,240	491,240	491,240	17

*Includes Unappropriated Balance budgeted last year