

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the West Multnomah Soil & Water Conservation District will be held on June 2, 2016, at 6:00 p.m. at our office located at 2701 NW Vaughn St., Suite 452, Portland, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016, as approved by the West Multnomah SWCD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at our office between the hours of 9:00 a.m. and 5:00 p.m., or online at www.wmswcd.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance/Net Working Capital	835,524	931,551	952,862
Federal, State and All Other Grants, Gifts, Allocations and Donations	97,110	613,320	1,072,841
All Other Resources Except Property Taxes	43,089	43,900	59,700
Property Taxes Estimated to be Received	1,285,721	1,340,000	1,463,000
Total Resources	2,261,444	2,928,771	3,548,403

ADOPTED Budget Next Year 2016-17
999,744
1,104,318
59,772
1,463,000
3,626,834

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	788,776	887,722	985,721
Materials and Services	534,954	1,366,049	1,805,558
Capital Outlay	17,802	20,000	35,000
Contingencies	-	70,000	50,000
Unappropriated Ending Balance and Reserved for Future Expenditure	919,912	625,000	672,124
Total Requirements	2,261,444	2,968,771	3,548,403

997,621
1,795,216
35,000
50,000
748,997
3,626,834

FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program			
FTE for that unit or program			
District Programs	1,297,167	1,812,531	1,986,259
FTE	9.1	9.6	9.8
Sturgeon Lake Restoration Program	44,365	491,240	890,020
FTE	0.0	0.0	0.0
Not Allocated to Organizational Unit or Program	919,912	625,000	672,124
FTE	0.0	0.0	0.0
Total Requirements	2,261,444	2,928,771	3,548,403
Total FTE	9.1	9.6	9.8

1,987,817
9.8
890,020
0.0
748,997
0.0
3,626,834
9.8

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Our resources in FY2016-17 include projected grants and contributions of approximately \$890,000 for the Sturgeon Lake (SL) restoration project. These resources were partially included in the FY2015-16 budget, but the related work to be funded was delayed, pushing all resources and associated spending for the SL restoration project into FY2016-17. An additional increase of \$123,000 is expected in property tax revenue due to assumed growth in property value assessments. We also are projecting underspending in FY2015-16, which will give us a greater beginning fund balance on July 1, 2016. The Materials and Services requirements increased primarily due to SL restoration project expenditures, but also due to higher office space rent expense and our new diversity, equity and inclusion initiative. Our personnel costs increased due to projected cost-of-living and merit pay adjustments, expansion of the Office Manager position to full-time, and higher health care costs.

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 2016-17			
	Actual		Adopted Budget This Year 2015-16		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-14	First Preceding Year 2014-15						
				Beginning Fund Balance:				
1	744,916	758,062	931,551	1. Available cash on hand* (cash basis) or	925,462	925,462	923,443	1
2				2. Net working capital (accrual basis)				2
3	25,928	23,751	29,000	3. Previously levied taxes estimated to be received	44,000	44,000	44,000	3
4	4,535	4,897	4,000	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	72,674	72,674	72,674	7
8	46,753	26,180	51,650	8. Project Grants	138,047	138,047	141,624	8
9	27,477	0		9. Contracts for Services				9
10	18,189	14,237	10,400	10. Reimbursements & Miscellaneous	11,200	11,200	11,200	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	938,728	898,057	1,097,531	29. Total resources, except taxes to be levied	1,195,383	1,195,383	1,196,941	29
30			1,340,000	30. Taxes estimated to be received	1,463,000	1,463,000	1,463,000	30
31	1,179,151	1,285,721		31. Taxes collected in year levied				31
32	2,117,879	2,183,778	2,437,531	32. TOTAL RESOURCES	2,658,383	2,658,383	2,659,941	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 2016-17			
	Actual		Adopted Budget This Year 2015-16		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-14	First Preceding Year 2014-15						
				PERSONNEL SERVICES				
1	765,304	788,776	887,722	1. Personnel Services	985,721	985,721	997,621	1
2				2.				2
3				3.				3
4				4				4
5				5				5
6				6				6
7	765,304	788,776	887,722	7 TOTAL PERSONNEL SERVICES	985,721	985,721	997,621	7
	8.4	9.1	9.6	Total Full-Time Equivalent (FTE)	9.8	9.8	9.8	
				MATERIALS AND SERVICES				
8	124,085	119,246	181,741	8. Operations	227,022	227,022	216,222	8
9	468,370	371,343	693,068	9. Conservation Programs & Services	688,516	688,516	688,974	9
10				10				10
11				11				11
12				12				12
13				13				13
14	592,455	490,589	874,809	14 TOTAL MATERIALS AND SERVICES	915,538	915,538	905,196	14
				CAPITAL OUTLAY				
15	2,058	17,802	20,000	15 Capital Outlay	35,000	35,000	35,000	
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	2,058	17,802	20,000	21 TOTAL CAPITAL OUTLAY	35,000	35,000	35,000	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23	0	0	0	23				23
24				24				24
25			30,000	25 General Operating Contingency	50,000	50,000	50,000	25
26	0	0	30,000	26 TOTAL TRANSFERS AND CONTINGENCIES	50,000	50,000	50,000	26
27	1,359,817	1,297,167	1,812,531	27 TOTAL EXPENDITURES	1,986,259	1,986,259	1,987,817	27
28	758,062	886,611	625,000	28 UNAPPROPRIATED ENDING FUND BALANCE	672,124	672,124	672,124	28
29	2,117,879	2,183,778	2,437,531	29 TOTAL	2,658,383	2,658,383	2,659,941	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 2016-17			
	Actual		Adopted Budget This Year 2015-16		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2013-14	First Preceding Year 2014-15						
				RESOURCES				
				Beginning Fund Balance:				
1	79,431	77,462	0	1. Cash on hand * (cash basis), or	27,400	27,400	76,301	1
2				2. Working Capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	411	204	500	4. Earnings from temporary investments	500	500	572	4
5				5. Transferred from other funds				5
6		0	490,740	6. Project Grants and Contributions	862,120	862,120	890,020	6
7				7				7
8				8				8
9	79,842	77,666	491,240	9. Total Resources, except taxes to be levied	890,020	890,020	966,893	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	79,842	77,666	491,240	12. TOTAL RESOURCES	890,020	890,020	966,893	12
				REQUIREMENTS				
1				1. Personnel Services				1
2	2,380	44,365	491,240	2. Contracted Services	890,020	890,020	890,020	2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
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10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16	77,462	33,301	0	16. UNAPPROPRIATED ENDING FUND BALANCE	0	0	76,873	16
17	79,842	77,666	491,240	17. TOTAL REQUIREMENTS	890,020	890,020	966,893	17