

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the West Multnomah Soil & Water Conservation District will be held on June 14, 2017, 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, 2017, 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 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance/Net Working Capital	919,912	999,744	1,020,722
Federal, State and All Other Grants, Gifts, Allocations and Donations	166,185	1,104,318	470,723
All Other Resources Except Property Taxes	23,929	59,772	61,577
Property Taxes Estimated to be Received	1,400,333	1,463,000	1,525,171
Total Resources	2,510,359	3,626,834	3,078,193

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	880,045	1,017,622	1,109,852
Materials and Services	620,108	1,775,215	1,078,411
Capital Outlay	4,150	35,000	20,000
Contingencies	-	50,000	50,000
Unappropriated Ending Balance and Reserved for Future Expenditure	1,006,056	748,997	819,930
Total Requirements	2,510,359	3,626,834	3,078,193

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	1,492,098	1,987,817	2,013,243
FTE	9.6	9.8	10.8
Sturgeon Lake Restoration Program	12,205	890,020	245,020
FTE	0.0	0.0	0.0
Not Allocated to Organizational Unit or Program	1,006,056	748,997	819,930
FTE	0.0	0.0	0.0
Total Requirements	2,510,359	3,626,834	3,078,193
Total FTE	9.6	9.8	10.8

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Our resources in FY2017-18 include projected grants and contributions of \$245,000 for the Sturgeon Lake (SL) restoration project. These resources as well as additional resources from grants and contributions were included in the FY2016-17 budget, but the related work to be funded was delayed, pushing almost all resources and associated spending for the SL restoration project into FY2017-18 and future years; this resulted in a net decrease in budgeted SL Restoration resources and associated requirements of \$645,000. This decrease was partially offset by an increase of \$62,000 in property taxes estimated to be received, due to assumed growth in property value assessments. We also are projecting underspending in FY2016-17, resulting in a greater beginning fund balance on July 1, 2017. The Materials and Services requirements decreased primarily due to postponement of the SL restoration project. Our personnel costs increased due to projected cost-of-living and merit pay adjustments, the addition of a new full-time seasonal conservation technician position and higher retirement plan 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 2017-18			
	Actual		Adopted Budget This Year 2016-17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-15	First Preceding Year 2015-16						
				Beginning Fund Balance:				
1	758,062	886,611	923,443	1. Available cash on hand* (cash basis) or	943,849	943,849		1
2				2. Net working capital (accrual basis)				2
3	23,751	24,052	44,000	3. Previously levied taxes estimated to be received	46,000	46,000		3
4	4,897	7,028	4,000	4. Interest	4,000	4,000		4
5				5. OTHER RESOURCES				5
6				6. Fiscal Agency Fees				6
7	70,930	72,674	72,674	7. Oregon Department of Agriculture	72,674	72,674		7
8	26,180	51,011	141,624	8. Project Grants	153,049	153,049		8
9								9
10	14,237	16,416	11,200	10. Reimbursements & Misc	11,000	11,000		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	898,057	1,057,792	1,196,941	29. Total resources, except taxes to be levied	1,230,572	1,230,572	0	29
30			1,463,000	30. Taxes estimated to be received	1,525,171	1,525,171		30
31	1,285,721	1,376,281		31. Taxes collected in year levied				31
32	2,183,778	2,434,073	2,659,941	32. TOTAL RESOURCES	2,755,743	2,755,743	0	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 2017-18			
	Actual		Adopted Budget This Year 2016-17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-15	First Preceding Year 2015-16						
				PERSONNEL SERVICES				
1	788,776	880,045	1,017,622	1. Personnel Services	1,109,852	1,109,852		1
2				2.				2
3				3.				3
4				4				4
5				5				5
6				6				6
7	788,776	880,045	1,017,622	7 TOTAL PERSONNEL SERVICES	1,109,852	1,109,852	0	7
	9.1	9.6	9.8	Total Full-Time Equivalent (FTE)	10.8	10.8		
				MATERIALS AND SERVICES				
8	119,246	153,028	216,221	8. Operations	233,175	233,175		8
9	371,343	454,875	668,974	9. Conservation Programs & Services	600,216	600,216		9
10				10				10
11				11				11
12				12				12
13				13				13
14	490,589	607,903	885,195	14 TOTAL MATERIALS AND SERVICES	833,392	833,392	0	14
				CAPITAL OUTLAY				
15	17,802	4,150	35,000	15 Capital Outlay	20,000	20,000		
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	17,802	4,150	35,000	21 TOTAL CAPITAL OUTLAY	20,000	20,000	0	21
				TRANSFERRED TO OTHER FUNDS				
22				22				22
23	0	0	0	23				23
24				24				24
25			50,000	25 General Operating Contingency	50,000	50,000		25
26	0	0	50,000	26 TOTAL TRANSFERS AND CONTINGENCIES	50,000	50,000	0	26
27	1,297,167	1,492,098	1,987,817	27 TOTAL EXPENDITURES	2,013,243	2,013,243	0	27
28	886,611	941,975	672,124	28 UNAPPROPRIATED ENDING FUND BALANCE	742,500	742,500		28
29	2,183,778	2,434,073	2,659,941	29 TOTAL	2,755,743	2,755,743	0	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 2017-18			
	Actual		Adopted Budget This Year 2016-17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-15	First Preceding Year 2015-16						
				RESOURCES				
				Beginning Fund Balance:				
1	77,462	33,301	76,301	1. Cash on hand * (cash basis), or	76,873	76,873		1
2				2. Working Capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	204	485	572	4. Earnings from temporary investments	577	577		4
5				5. Transferred from other funds				5
6	0	42,500	890,020	6. Project Grants and Contributions	245,000	245,000		6
7				7				7
8				8				8
9	77,666	76,286	966,893	9. Total Resources, except taxes to be levied	322,450	322,450	0	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	77,666	76,286	966,893	12. TOTAL RESOURCES	322,450	322,450	0	12
				REQUIREMENTS				
1				1. Personnel Services				1
2	44,365	12,205	890,020	2. Contracted Services	245,020	245,020		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	33,301	64,081	76,873	16. UNAPPROPRIATED ENDING FUND BALANCE	77,430	77,430	0	16
17	77,666	76,286	966,893	17. TOTAL REQUIREMENTS	322,450	322,450	0	17