

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the West Multnomah Soil & Water Conservation District will be held on June 13, 2018, at 6:00 p.m. 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, 2018, 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 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance/Net Working Capital	1,006,056	1,013,708	979,681
Federal, State and All Other Grants, Gifts, Allocations and Donations	294,818	997,057	360,929
All Other Resources Except Current Year Property Taxes	27,544	61,577	58,469
Current Year Property Taxes Estimated to be Received	1,458,879	1,525,171	1,595,000
Total Resources	2,787,297	3,597,513	2,994,079

ADOPTED Budget Next Year 2018-19
995,094
380,178
58,469
1,595,000
3,028,741

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	954,451	1,109,852	1,187,610
Materials and Services	780,177	1,421,731	798,777
Capital Outlay	22,696	196,000	134,500
Contingencies	-	50,000	50,000
Reserved for Future Expenditures			25,000
Unappropriated Ending Fund Balance	1,029,973	819,930	798,192
Total Requirements	2,787,297	3,597,513	2,994,079

1,187,610
900,439
67,500
50,000
25,000
798,192
3,028,741

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	1,672,284	1,962,043	1,919,858
FTE	9.8	10.8	10.8
Sturgeon Lake Restoration Program	85,040	765,540	201,029
FTE	0.0	0.0	0.0
Not Allocated to Organizational Unit or Program	1,029,973	869,930	873,192
FTE	0.0	0.0	0.0
Total Requirements	2,787,297	3,597,513	2,994,079
Total FTE	9.8	10.8	10.8

1,935,271
10.8
220,278
0.0
873,192
0.0
3,028,741
10.8

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Our resources in FY 2018-19 will decrease \$603,434 primarily due to the winding down of the Sturgeon Lake (SL) restoration project, which had Grants and Contributions of \$765,520 this year and only \$147,625 budgeted for FY 2018-19. The resources in the General Fund will be essentially flat, with a budgeted increase in property taxes fully offset by a decrease in state and local grants and the beginning fund balance. Personnel Services requirements increased due to projected cost-of-living and merit pay adjustments, as well as higher health and retirement benefit costs. The Materials and Services requirements will decrease by \$622,954, and Capital Outlay by \$61,500, primarily due to SL related activity that will drop off due to project completion. Additionally, in the General Fund, certain grant funding existing in FY 2017-18 will not continue into FY 2018-19, resulting in a decrease in associated grant costs within Materials and Services.

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

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-19			
	Actual		Adopted Budget This Year 2017-18	Estimated This Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-16	First Preceding Year 2016-17							
					Beginning Fund Balance:				
1					1. Available cash on hand* (cash basis) or				1
2	886,611	941,975	936,835	955,296	2. Net working capital (modified accrual basis)	890,296	890,296	905,709	2
3	24,052	21,975	46,000	34,000	3. Previously levied taxes estimated to be received	29,562	29,562	29,562	3
4	7,028	11,194	4,000	13,000	4. Interest	14,000	14,000	14,000	4
5					5. OTHER RESOURCES				5
6					6				6
7	72,674	72,674	78,488	78,488	7. Oregon Department of Agriculture	78,488	78,488	78,488	7
8	51,011	127,217	153,049	96,711	8. Project Grants	134,816	134,816	134,816	8
9					9.				9
10	16,416	15,641	11,000	15,000	10. Reimbursements & Misc	13,050	13,050	13,050	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	1,057,792	1,190,676	1,229,372	1,192,495	29. Total resources, except taxes to be levied	1,160,212	1,160,212	1,175,625	29
30			1,525,171	1,502,935	30. Taxes estimated to be received	1,595,000	1,595,000	1,595,000	30
31	1,376,281	1,436,904			31. Taxes collected in year levied				31
32	2,434,073	2,627,580	2,754,543	2,695,430	32. TOTAL RESOURCES	2,755,212	2,755,212	2,770,625	32

**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 2018-19			
	Actual		Adopted Budget This Year 2017-18	Estimated This Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-16	First Preceding Year 2016-17							
					PERSONNEL SERVICES				
1	880,045	954,451	1,109,852	1,095,752	1. Personnel Services	1,187,610	1,187,610	1,187,610	1
2					2.				2
3					3.				3
4					4				4
5					5				5
6					6				6
7	880,045	954,451	1,109,852	1,095,752	7 TOTAL PERSONNEL SERVICES	1,187,610	1,187,610	1,187,610	7
	9.6	9.8	10.8	10.8	Total Full-Time Equivalent (FTE)	10.8	10.8	10.8	
					MATERIALS AND SERVICES				
8	153,028	200,535	233,175	231,930	8. Operations	231,090	231,090	253,590	8
9	454,875	494,602	599,016	454,539	9. Conservation Programs & Services	493,658	493,658	486,571	9
10					10				10
11					11				11
12					12				12
13					13				13
14	607,903	695,137	832,191	686,469	14 TOTAL MATERIALS AND SERVICES	724,748	724,748	740,161	14
					CAPITAL OUTLAY				
15	4,150	22,696	20,000	7,500	15 Capital Outlay	7,500	7,500	7,500	
16					16				16
17					17				17
18					18				18
19					19				19
20					20				20
21	4,150	22,696	20,000	7,500	21 TOTAL CAPITAL OUTLAY	7,500	7,500	7,500	21
					TRANSFERRED TO OTHER FUNDS				
22	0	0	0	0	22				22
23					23				23
24					24 Reserved for Future Expenditures	25,000	25,000	25,000	24
25			50,000	0	25 General Operating Contingency	50,000	50,000	50,000	25
26	0	0	50,000	0	26 TOTAL TRANSFERS, RESERVES AND CONTINGENCIES	75,000	75,000	75,000	26
27	1,492,098	1,672,284	2,012,043	1,789,721	27 TOTAL EXPENDITURES	1,994,858	1,994,858	2,010,271	27
28	941,975	955,296	742,500	905,709	28 UNAPPROPRIATED ENDING FUND BALANC	760,354	760,354	760,354	28
29	2,434,073	2,627,580	2,754,543	2,695,430	29 TOTAL	2,755,212	2,755,212	2,770,625	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 2018-19			
	Actual		Adopted Budget This Year 2017-18	Estimated This Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-16	First Preceding Year 2016-17							
					RESOURCES				
					Beginning Fund Balance:				
1					1. Cash on hand * (cash basis), or				1
2	33,301	64,081	76,873	74,677	2. Working Capital* (modified accrual basis)	89,385	89,385	89,385	2
3					3. Previously levied taxes estimated to be received				3
4	485	709	577	1,344	4. Earnings from temporary investments	1,857	1,857	1,857	4
5					5. Transferred from other funds				5
6	42,500	94,927	765,520	778,904	6. Project Grants and Contributions	147,625	147,625	166,874	6
7					7				7
8					8				8
9	76,286	159,717	842,970	854,925	9. Total Resources, except taxes to be levied	238,867	238,867	258,116	9
10					10. Taxes estimated to be received				10
11					11. Taxes collected in year levied				11
12	76,286	159,717	842,970	854,925	12. TOTAL RESOURCES	238,867	238,867	258,116	12
					MATERIALS AND SERVICES				
13	12,205	85,040	589,540	589,540	13 Contracted Services	34,029	34,029	120,278	13
14				0	14 Contracted Expenditures from Stewardship Acct.	40,000	40,000	40,000	14
15	12,205	85,040	589,540	589,540	15 TOTAL MATERIALS AND SERVICES	74,029	74,029	160,278	15
					CAPITAL OUTLAY				
16			176,000	176,000	16 Capital Outlay	127,000	127,000	60,000	16
17					17				17
18					18				18
19					19				19
20					20				20
21					21				21
22	0	0	176,000	176,000	22 TOTAL CAPITAL OUTLAY	127,000	127,000	60,000	22
					TRANSFERRED TO OTHER FUNDS				
23	0	0	0	0	23				23
24					24				24
25					25				25
26					26 General Operating Contingency				26
27	0	0	0	0	27 TOTAL TRANSFERS, RESERVES AND CONTINGENCIES	0	0	0	27
28	12,205	85,040	765,540	765,540	28 TOTAL EXPENDITURES	201,029	201,029	220,278	28
29	64,081	74,677	77,430	89,385	29 UNAPPROPRIATED ENDING FUND BALANCE	37,838	37,838	37,838	29
30	76,286	159,717	842,970	854,925	30 TOTAL REQUIREMENTS	238,867	238,867	258,116	30

*Includes Unappropriated Balance budgeted last year