

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the West Multnomah Soil & Water Conservation District will be held on June 12, 2019, 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, 2019 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.

Contact: M.Lewis Telephone: 503-238-477 Email: info@wmswcd.org

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|--------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount 2017-18 | Adopted Budget This Year 2018-19 | Approved Budget Next Year 2019-20 |
| Beginning Fund Balance/Net Working Capital | 1,029,973 | 1,182,048 | 1,022,316 |
| Federal, State and All Other Grants, Gifts, Allocations and Donations | 822,694 | 301,278 | 235,303 |
| Interfund Transfers | - | 95,000 | 100,000 |
| All Other Resources Except Current Year Property Taxes | 36,048 | 58,469 | 70,614 |
| Current Year Property Taxes Estimated to be Received | 1,532,969 | 1,595,000 | 1,597,000 |
| Total Resources | 3,421,684 | 3,231,795 | 3,025,233 |

| ADOPTED Budget Next Year 2019-20 |
|---|
| 1,038,817 |
| 289,406 |
| 100,500 |
| 70,614 |
| 1,597,000 |
| 3,096,336 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|--|------------------|------------------|------------------|
| Personnel Services | 1,067,209 | 1,187,610 | 1,229,450 |
| Materials and Services | 1,052,916 | 1,007,312 | 806,870 |
| Capital Outlay | 7,200 | 72,500 | 18,500 |
| Interfund Transfers | - | 95,000 | 100,000 |
| Contingencies | - | 10,000 | 50,000 |
| Reserved for Future Expenditures | - | 25,000 | - |
| Unappropriated Ending Fund Balance | 1,294,359 | 834,373 | 820,413 |
| Total Requirements | 3,421,684 | 3,231,795 | 3,025,233 |

| |
|------------------|
| 1,250,250 |
| 851,545 |
| 23,628 |
| 100,500 |
| 50,000 |
| 0 |
| 820,413 |
| 3,096,336 |

| 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 | 1,716,293 | 1,880,271 | 1,938,820 |
| FTE | 10.8 | 10.8 | 10.8 |
| Sturgeon Lake Restoration Program | 411,032 | 387,151 | 116,000 |
| FTE | 0.0 | 0.0 | 0.0 |
| Not Allocated to Organizational Unit or Program | 1,294,359 | 964,373 | 970,413 |
| FTE | 0.0 | 0.0 | 0.0 |
| Total Requirements | 3,421,684 | 3,231,795 | 3,025,233 |
| Total FTE | 10.8 | 10.8 | 10.8 |

| |
|------------------|
| 2,008,923 |
| 0.0 |
| 116,500 |
| 0.0 |
| 970,913 |
| 0.0 |
| 3,096,336 |
| 11.3 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Our resources in FY 2019-20 will decrease \$206,562 primarily due to a decrease in Sturgeon Lake (SL) restoration project grants. As the project finishes up in the fall, remaining funding and associated costs will be minimal. The overall decrease is partially offset by increased resources of \$78,739 in the General Fund. Although property tax revenues are flat, other resources such as state grant funding and beginning fund balances are expected to be higher. Personnel Services requirements increased due to adjustments for projected cost-of-living rates and the Oregon Pay Equity Law. The Materials and Services requirements will decrease by \$200,442, and Capital Outlay by \$54,000, primarily due to SL related activity that will drop off due to the project's completion.

| 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 | | | Estimated This Year 2018-19 | RESOURCE DESCRIPTION | Budget for Next Year 2019-20 | | | |
|----|----------------------------------|---------------------------------|---|-----------------------------------|---|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted Budget (updated for Supplemental Budget) This Year 2018-19 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2016-17 | First Preceding Year 2017-18 | | | | | | | |
| | | | | | Beginning Fund Balance: | | | | |
| 1 | | | | | 1. Available cash on hand* (cash basis) or | | | | 1 |
| 2 | 941,975 | 955,296 | 905,709 | 1,018,020 | 2. Net working capital (modified accrual basis) | 948,298 | 948,298 | 964,798 | 2 |
| 3 | 21,975 | 19,621 | 29,562 | 48,000 | 3. Previously levied taxes estimated to be received | 29,413 | 29,413 | 29,414 | 3 |
| 4 | 11,194 | 18,171 | 14,000 | 23,000 | 4. Interest | 24,000 | 24,000 | 24,000 | 4 |
| 5 | | | | | 5 | | | | 5 |
| 6 | | | | | 6. OTHER RESOURCES | | | | 6 |
| 7 | | | | | 7. | | | | 7 |
| 8 | 1,498 | 61,421 | 55,719 | 55,719 | 8. Federal Funding | 36,147 | 36,147 | 36,147 | 8 |
| 9 | 145,922 | 131,740 | 147,585 | 147,585 | 9. State Funding | 176,656 | 176,656 | 182,039 | 9 |
| 10 | 52,471 | 13,033 | 10,000 | 10,000 | 10. Local/Regional Funding | 22,500 | 22,500 | 52,500 | 10 |
| 11 | - | 5,137 | - | - | 11. Other Funding | - | - | 18,720 | 11 |
| 12 | | | | | 12. | | | | 12 |
| 13 | | | | | 13. | | | | 13 |
| 14 | 15,641 | 16,546 | 13,050 | 25,000 | 14. Reimbursements & Misc | 15,350 | 15,350 | 15,350 | 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 | 1,190,676 | 1,220,965 | 1,175,625 | 1,327,324 | 29. Total resources, except taxes to be levied | 1,252,363 | 1,252,363 | 1,322,967 | 29 |
| 30 | | | 1,595,000 | 1,550,721 | 30. Taxes estimated to be received | 1,597,000 | 1,597,000 | 1,597,000 | 30 |
| 31 | 1,436,904 | 1,513,348 | | | 31. Taxes collected in year levied | | | | 31 |
| 32 | 2,627,580 | 2,734,313 | 2,770,625 | 2,878,045 | 32. TOTAL RESOURCES | 2,849,363 | 2,849,363 | 2,919,967 | 32 |

*Includes Unappropriated Balance Budgeted Last Year

**FORM
LB-30**

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

West Multnomah SWCD

| | Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2019-20 | | | |
|----|-------------------------------------|---------------------------------|---|-----------------------------------|---|-------------------------------|------------------------------------|---------------------------------|----|
| | Actual | | Adopted Budget (updated for Supplemental Budget) This Year 2018-19 | Estimated This Year 2018-19 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2016-17 | First Preceding Year 2017-18 | | | | | | | |
| | | | | | PERSONNEL SERVICES | | | | |
| 1 | 954,451 | 1,067,209 | 1,187,610 | 1,166,098 | 1 Personnel Services | 1,229,450 | 1,229,450 | 1,250,250 | 1 |
| 2 | | | | | 2 | | | | 2 |
| 3 | | | | | 3 | | | | 3 |
| 4 | | | | | 4 | | | | 4 |
| 5 | | | | | 5 | | | | 5 |
| 6 | | | | | 6 | | | | 6 |
| 7 | 954,451 | 1,067,209 | 1,187,610 | 1,166,098 | 7 TOTAL PERSONNEL SERVICES | 1,229,450 | 1,229,450 | 1,250,250 | 7 |
| | 9.8 | 10.8 | 10.8 | 10.8 | Total Full-Time Equivalent (FTE) | 10.8 | 10.8 | 11.3 | |
| | | | | | MATERIALS AND SERVICES | | | | |
| 8 | 200,535 | 203,152 | 253,590 | 236,149 | 8 Operations | 272,300 | 272,300 | 283,650 | 8 |
| 9 | 494,602 | 438,732 | 431,571 | 416,000 | 9 Conservation Programs & Services | 434,570 | 434,570 | 467,395 | 9 |
| 10 | | | | | 10 | | | | 10 |
| 11 | | | | | 11 | | | | 11 |
| 12 | | | | | 12 | | | | 12 |
| 13 | | | | | 13 | | | | 13 |
| 14 | 695,137 | 641,884 | 685,161 | 652,149 | 14 TOTAL MATERIALS AND SERVICES | 706,870 | 706,870 | 751,045 | 14 |
| | | | | | CAPITAL OUTLAY | | | | |
| 15 | 22,696 | 7,200 | 7,500 | - | 15 Capital Outlay | 2,500 | 2,500 | 7,628 | |
| 16 | | | | | 16 | | | | 16 |
| 17 | | | | | 17 | | | | 17 |
| 18 | | | | | 18 | | | | 18 |
| 19 | | | | | 19 | | | | 19 |
| 20 | | | | | 20 | | | | 20 |
| 21 | 22,696 | 7,200 | 7,500 | - | 21 TOTAL CAPITAL OUTLAY | 2,500 | 2,500 | 7,628 | 21 |
| | | | | | Interfund Transfer and Other | | | | |
| 22 | - | - | 95,000 | 95,000 | 22 Transfer Out to Sturgeon Lake Special Fund | 100,000 | 100,000 | 100,500 | 22 |
| 23 | | | | | 23 | | | | 23 |
| 24 | | | 25,000 | - | 24 Reserved for Future Expenditures | | | | 24 |
| 25 | | | 10,000 | - | 25 General Operating Contingency | 50,000 | 50,000 | 50,000 | 25 |
| 26 | - | - | 130,000 | 95,000 | 26 TOTAL TRANSFERS, RESERVES & CONTING. | 150,000 | 150,000 | 150,500 | 26 |
| 27 | 1,672,284 | 1,716,293 | 2,010,271 | 1,913,247 | 27 TOTAL EXPENDITURES | 2,088,820 | 2,088,820 | 2,159,423 | 27 |
| 28 | 955,296 | 1,018,020 | 760,354 | 964,798 | 28 UNAPPROPRIATED ENDING FUND BAL. | 760,544 | 760,544 | 760,544 | 28 |
| 29 | 2,627,580 | 2,734,313 | 2,770,625 | 2,878,045 | 29 TOTAL | 2,849,364 | 2,849,364 | 2,919,967 | 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 2019-20 | | | |
|----|----------------------------------|---------------------------------|---|-----------------------------------|--|-------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget (updated for Supplemental Budget) This Year 2018-19 | Estimated This Year 2018-19 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2016-17 | First Preceding Year 2017-18 | | | | | | | |
| | | | | | RESOURCES | | | | |
| | | | | | Beginning Fund Balance: | | | | |
| 1 | | | | | 1 Cash on hand * (cash basis), or | | | | 1 |
| 2 | 64,081 | 74,677 | 276,339 | 276,339 | 2 Working Capital* (modified accrual basis) | 74,019 | 74,019 | 74,019 | 2 |
| 3 | | | | | 3 Previously levied taxes estimated to be received | | | | 3 |
| 4 | 709 | 1,331 | 1,857 | 1,857 | 4 Earnings from temporary investments | 1,850 | 1,850 | 1,850 | 4 |
| 5 | | | 95,000 | 95,000 | 5 Transferred In from General Fund | 100,000 | 100,000 | 100,500 | 5 |
| 6 | 94,927 | 611,363 | 87,974 | 87,974 | 6 Project Grants and Contributions | - | - | | 6 |
| 7 | | | | | 7 | | | | 7 |
| 8 | | | | | 8 | | | | 8 |
| 9 | 159,717 | 687,371 | 461,170 | 461,170 | 9 Total Resources, except taxes to be levied | 175,869 | 175,869 | 176,369 | 9 |
| 10 | | | | | 10 Taxes estimated to be received | | | | 10 |
| 11 | | | | | 11 Taxes collected in year levied | | | | 11 |
| 12 | 159,717 | 687,371 | 461,170 | 461,170 | 12. TOTAL RESOURCES | 175,869 | 175,869 | 176,369 | 12 |
| | | | | | MATERIALS AND SERVICES | | | | |
| 13 | 85,040 | 411,032 | 322,151 | 322,151 | 13 Contracted Services | 84,000 | 84,000 | 84,500 | 13 |
| 14 | | | | | 14 Contracted Expenditures from Stewardship Acct. | 16,000 | 16,000 | 16,000 | 14 |
| 15 | 85,040 | 411,032 | 322,151 | 322,151 | 15 TOTAL MATERIALS AND SERVICES | 100,000 | 100,000 | 100,500 | 15 |
| | | | | | CAPITAL OUTLAY | | | | |
| 16 | | | 65,000 | 65,000 | 16 Capital Outlay | 16,000 | 16,000 | 16,000 | 16 |
| 17 | | | | | 17 | | | | 17 |
| 18 | | | | | 18 | | | | 18 |
| 19 | | | | | 19 | | | | 19 |
| 20 | | | | | 20 | | | | 20 |
| 21 | | | | | 21 | | | | 21 |
| 22 | - | - | 65,000 | 65,000 | 22 TOTAL CAPITAL OUTLAY | 16,000 | 16,000 | 16,000 | 22 |
| | | | | | TRANSFERRED TO OTHER FUNDS | | | | |
| 23 | - | - | - | - | 23 | | | | 23 |
| 24 | | | | | 24 | | | | 24 |
| 25 | | | | | 25 | | | | 25 |
| 26 | | | | | 26 | | | | 26 |
| 27 | - | - | - | - | 27 TOTAL TRANSFERS, RESERVES AND CONTINGENC | - | - | - | 27 |
| 28 | 85,040 | 411,032 | 387,151 | 387,151 | 28 TOTAL EXPENDITURES | 116,000 | 116,000 | 116,500 | 28 |
| 29 | 74,677 | 276,339 | 74,019 | 74,019 | 29 UNAPPROPRIATED ENDING FUND BALANCE | 59,869 | 59,869 | 59,869 | 29 |
| 30 | 159,717 | 687,371 | 461,170 | 461,170 | 30 TOTAL REQUIREMENTS | 175,869 | 175,869 | 176,369 | 30 |