

**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](http://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](mailto:info@wmswcd.org)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2017-18</b>	<b>Adopted Budget This Year 2018-19</b>	<b>Approved Budget Next Year 2019-20</b>
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
<b>Total Resources</b>	<b>3,421,684</b>	<b>3,231,795</b>	<b>3,025,233</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
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
<b>Total Requirements</b>	<b>3,421,684</b>	<b>3,231,795</b>	<b>3,025,233</b>

<b>FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM</b>			
<b>Name of Organizational Unit or Program FTE for that unit or program</b>			
District Programs	1,716,293	1,975,271	2,038,820
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	869,373	870,413
FTE	0.0	0.0	0.0
<b>Total Requirements</b>	<b>3,421,684</b>	<b>3,231,795</b>	<b>3,025,233</b>
<b>Total FTE</b>	<b>10.8</b>	<b>10.8</b>	<b>10.8</b>

**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.

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

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

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT DETAILED RESOURCES AND EXPENDITURES	APPROVED General Fund Budget FY 19-20	Changes Recommended	Recommended General Fund Budget for ADOPTION	Explanations for changes
				Reflects updates on program area actual and planned spending since April Budget Committee Meeting, including unanticipated revenue from CREST related to previous expenses for Lower McCarthy Creek
Working Capital	948,298	16,500	964,798	
Previously Levied Taxes estimated to be rec'd	29,414	-	29,414	
Earnings from temporary investments	24,000	-	24,000	
Total Beginning Fund Balance	1,001,711	16,500	1,018,211	
	-	-	-	
Federal Funding (NRCS)	36,147	-	36,147	
State Funding (ODA, OWEB, OSWB, ODF)	176,656	5,383	182,039	Notification received from ODA of increase in Capacity Grant
Local/Regional Funding (Metro)	22,500	30,000	52,500	Continuing CREST reimbursements for Lower McCarthy Creek
				WHCMP and RLTIIP IGA Funding for two intern positions at 600 hours each
Other Funding	-	18,720	18,720	
Reimb & Misc & Contributions (workshops, cost-share, BES, Parks)	15,350	-	15,350	
Total Other Resources	250,653	54,103	304,756	
	-	-	-	
Taxes Estimated to be Received - at assumed tax rate of 7.50%	1,597,000		1,597,000	
<b>Total Resources</b>	<b>2,849,364</b>	<b>70,603</b>	<b>2,919,967</b>	
<b>Expenditures</b>				
Salaries & Wages	854,043	18,876	872,919	Wages for WHCMP and RLTIIP intern positions at 600 hours each
Insurance: Medical, Life, Vision, Dental	110,332	-	110,332	
Worker's Comp	3,437	-	3,437	
PERS	174,579	-	174,579	
Payroll Taxes	87,059	1,924	88,983	Payroll taxes for WHCMP and RLTIIP intern positions
<b>Total Personnel</b>	<b>1,229,450</b>	<b>20,800</b>	<b>1,250,250</b>	
Forest Projects	50,897	7,764	58,661	Correction to overstatement of program cuts
Rural Projects (includes Healthy Streams and Habitats)	81,151	2,500	83,651	Restore \$7,500 of previous cuts to Healthy Streams and Special Habitats less \$5,000 moved to personnel for ODFW interns
Urban Projects	102,580	-	102,580	
Invasives Projects	63,800	8,000	71,800	Restore funds in EDRR program
Education Programs	9,400	5,000	14,400	Restore community garden funds for underserved areas
OSU Ext. (Master Grdners) and Metro (IPM website) support	7,500	-	7,500	
Partner Funding	119,242	9,561	128,803	Restore Urban Partner funding to FY 18-19 levels
<b>Total Conservation Programs</b>	<b>434,570</b>	<b>32,825</b>	<b>467,395</b>	
Events & Supplies	9,000	-	9,000	
Printing/Production/Signage, Banners, Displays	5,500	-	5,500	
75th Anniv. Event & Video Production	12,900	1,500	14,400	Addition of innovative activity; some video work pushed to FY20
Cultural History Project	1,350	1,350	2,700	Restore to original recommended funding
Sponsorship of Community Events	7,500	-	7,500	
Graphic Designer	2,500	-	2,500	
Media, Advertising, Marketing	500	-	500	
Postage and Delivery	2,000	-	2,000	
LRBP Consultant and use of Community Engagement Liasons	30,000	-	30,000	
Audience Research Project		6,500	6,500	Restore previously cut project
DEI - outreach / material in other languages, event speakers	2,500	-	2,500	
Website (total Design and videos)	1,500	-	1,500	
Total Communication & Outreach Expenses	75,250	9,350	84,600	
Rent (includes office space, storage facilities, employee parking)	76,400	-	76,400	
Computers/Maintenance (monthly support and add-ons)	19,100	-	19,100	
District Vehicle - Gas/Maintenance/Fees/Parking	13,000	-	13,000	
Telephone (include landline & staff cell reimb)	12,000	-	12,000	
Membership & Profess. Organizational Dues	7,288	-	7,288	
Insurance (general liab., auto, property, crime)	9,548	-	9,548	
Office supplies (includes field supplies used across programs)	8,240	-	8,240	
Audit	4,800	-	4,800	
Refreshments for office & Internal (Staff & Board) Meeting Snacks	3,084	-	3,084	
Furniture / Office Equipment	7,000	-	7,000	
Professional Contracted Non-Employee Services	8,040	-	8,040	
Program related meeting meals & snacks for conserv. programs	1,500	-	1,500	
Payroll Service Fee	2,300	-	2,300	
TriMet option incentive for staff	1,800	-	1,800	
Biking & walking incentive option for staff	-	-	-	
Program related mileage and parking	2,400	-	2,400	
Legal Notices	2,300	-	2,300	
Field Supplies - non-program specific	1,100	-	1,100	
Licensing/Fees	1,200	-	1,200	
Bank & LGIP Fees	300	-	300	
Recruiting	400	-	400	
Total Admin Operating Expenses	181,800	-	181,800	
Travel & Food (per diem) for workshops / training	2,250	2,000	4,250	Out-of-state travel to national conferences
Board Development	2,000	-	2,000	
Staff Development (includes tuition for approved programs)	11,000	-	11,000	
Total Board/Staff Training Expenses	15,250	2,000	17,250	
Total Operations Expenses	272,300	11,350	283,650	
<b>Total Materials and Services Expenses</b>	<b>706,870</b>	<b>44,175</b>	<b>751,045</b>	
Misc. Capital Purchases	2,500	5,128	7,628	To provide for potential computer equipment upgrades
<b>Total Capital Outlay</b>	<b>2,500</b>	<b>5,128</b>	<b>7,628</b>	
Inter-fund Transfer Out	100,000	500	100,500	Annual utility costs for PIT tag array monitoring
General Operating Contingency	50,000	-	50,000	
Reserve for Future Expenses or Economic Stabilization Reserve	-	-	-	
<b>Total Transfers and Contingencies</b>	<b>150,000</b>	<b>500</b>	<b>150,500</b>	
<b>Total Expenditures</b>	<b>2,088,820</b>	<b>70,603</b>	<b>2,159,423</b>	
<b>Unappropriated Ending Fund Balance Required</b>	<b>760,544</b>	<b>-</b>	<b>760,544</b>	
<b>Excess Ending Fund Balance for Future Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Requirements</b>	<b>2,849,364</b>	<b>70,603</b>	<b>2,919,967</b>	

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT BUDGET DETAIL SPECIAL FUND - STURGEON LAKE	Approved Budget FY2019-20	Changes Recommended	Recommended Sturgeon Lake Budget for Adoption	Explanations for changes UPDATE
Net Working Capital	74,019	-	74,019	
Earnings from temporary investments	1,850	-	1,850	
Total Beginning Fund Balance	75,869	-	75,869	
		-		
Sturgeon Lake Related Grants & Contributions	-	-	-	
Transfers In from General Fund	100,000	500	100,500	
<b>Total Resources</b>	<b>175,869</b>	<b>500</b>	<b>176,369</b>	
		-		
Acquisition Due Diligence	25,000	-	25,000	
Revegetation	25,000	-	25,000	
Irrigation Reconfiguration	50,000	-	50,000	
Outreach and Communication		-		
Maintenance and Monitoring		500	500	PGE monthly utilities for PIT tag array
Bank fees		-		
<b>Total Materials and Services Expenses</b>	<b>100,000</b>	<b>500</b>	<b>100,500</b>	
		-		
Misc. Capital Purchases (construction of irrigation pipe and debris boom)	16,000	-	16,000	
<b>Total Capital Outlay</b>	<b>16,000</b>	<b>-</b>	<b>16,000</b>	
	-	-	-	
<b>Total Expenditures</b>	<b>116,000</b>	<b>500</b>	<b>116,500</b>	
<b>Unappropriated Ending Fund Balance Required</b>	<b>59,869</b>	<b>-</b>	<b>59,869</b>	
<b>Total Requirements</b>	<b>175,869</b>	<b>500</b>	<b>176,369</b>	