



**Resolution #2019-10-15**

**A RESOLUTION TO CREATE A SUPPLEMENTAL BUDGET FOR THE  
GENERAL FUND AND THE STURGEON LAKE SPECIAL FUND**

WHEREAS, to lawfully spend money, a local government must follow the requirements of Local Budget Law [ORS 294.305 through ORS 294.565], and

WHEREAS, ORS 294.471 permits the governing body of a local government to adopt a supplemental budget for the fiscal year in which the regular budget has been prepared and adopted if an occurrence or condition that was not known at the time the budget was prepared requires a change in financial planning or creates a pressing necessity for prompt action; and

WHEREAS, ORS 294.473 requires that when the supplemental budget changes estimated expenditure in an individual fund by more than 10 percent, a public hearing must be held on the supplemental budget and notice of such hearing published in a newspaper of record not less than five days before the hearing; and

WHEREAS, after the hearing, additional expenditures contained in the supplemental budget may not be made unless the governing body of a local government authorizes the expenditures by adopting a resolution that states the need for, the purpose, and the amount of the appropriation; and

WHEREAS, to facilitate clarification of the adjustments in this resolution, a summary by fund of the appropriation categories affected by the supplemental budget are detailed in Exhibit A, which is attached to and made a part of this resolution;

NOW, THEREFORE BE IT RESOLVED by the Board of Directors on the West Multnomah Soil & Water Conservation District that:

1. A Supplemental Budget has been created for the General Fund that recognizes \$186,521 of additional resources due to greater underspending than expected in Fiscal Year (FY) 2018-19, which was not reflected in the fund's adopted budget beginning balance entering FY 2019-20; these additional resources allow appropriation increases of \$53,221 in Personnel, \$38,300 in Materials and Services, \$70,000 in Inter-fund Transfer to Sturgeon Lake Special Fund, and \$25,000 in Reserve for Future Expenses.
2. A Supplemental Budget has been created for the Sturgeon Lake Special Fund that recognizes \$55,994 of additional resources due to delayed work and associated expenses on the Sturgeon Lake restoration project and the carryover of \$70,000 of unused, but authorized in FY 2018-19, Inter-fund Transfer from the General Fund. These additional resources will be used for appropriation increases of \$109,967 in Material and Services and \$2,500 in Capital Outlay, while allowing an increase of \$13,527 in the Unappropriated Ending Fund Balance.

APPROVED AND ADOPTED BY THE BOARD OF DIRECTORS THIS 15<sup>th</sup> DAY OF OCTOBER, 2019.

\_\_\_\_\_  
Terri Preeg Riggsby, Board Chair

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
Shawn Looney, Board Secretary

\_\_\_\_\_  
Date

West Multnomah Soil & Water Conservation District  
 Public Hearing on October 15, 2019, 6:00 p.m.  
 Supplemental budget for the fiscal year July 1, 2019 to June 30, 2020

**EXHIBIT A**

	<b>Original Adopted Budget</b>	<b>Recommended Supplemental Budget for Adoption</b>	<b>Net Change (see attached detail and explanations)</b>
<b>General Fund Resources:</b>			
Beginning Net Working Capital	\$ 964,798	\$ 1,151,319	\$ 186,521
<b>Total</b>			<b>\$ 186,521</b>
<b>General Fund Requirements:</b>			
Personnel	\$ 1,250,250	\$ 1,303,471	\$ 53,221
Materials and Services	751,045	789,345	38,300
Inter-fund Transfers to Sturgeon Lake Fund	100,500	170,500	70,000
Reserve for Future Expenses or Economic Stabilization Reserve	-	25,000	25,000
<b>Total</b>			<b>\$ 186,521</b>
<b>Sturgeon Lake Special Fund Resources:</b>			
Beginning Net Working Capital	\$ 75,869	\$ 131,863	\$ 55,994
Inter-fund Transfers from General Fund	100,500	170,500	70,000
<b>Total</b>			<b>\$ 125,994</b>
<b>Sturgeon Lake Special Fund Requirements:</b>			
Materials and Services	\$ 100,500	\$ 210,467	\$ 109,967
Capital Outlay	16,000	18,500	2,500
Unappropriated Ending Fund Balance	59,869	73,396	13,527
<b>Total</b>			<b>\$ 125,994</b>

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT DETAILED RESOURCES AND EXPENDITURES	ADOPTED General Fund Budget FY 19-20	Changes Recommended	Recommended General Fund SUPPLEMENTAL Budget for Adoption	Explanations for changes
Net Working Capital	964,798	186,521	1,151,319	Reflects actual results since Budget Hearing, including underspending in program areas and unused inter-fund transfer out to Sturgeon Lake
Previously Levied Taxes estimated to be rec'd	29,414	-	29,414	
Earnings from temporary investments	24,000	-	24,000	
Total Beginning Fund Balance	1,018,211	186,521	1,204,733	
	-	-	-	
Federal Funding (NRCS)	36,147	-	36,147	
State Funding (ODA, OWEB, OSWB, ODF)	182,039	-	182,039	
Local/Regional Funding (Metro)	52,500	-	52,500	
Other Funding	18,720	-	18,720	
Reimb & Misc & Contributions (workshops, cost-share, etc.)	15,350	-	15,350	
Total Other Resources	34,070	-	34,070	
	-	-	-	
Taxes Estimated to be Received - at assumed tax rate of 7.5% per \$1,000	1,597,000	-	1,597,000	
	-	-	-	
<b>Total Resources</b>	<b>2,919,967</b>	<b>186,521</b>	<b>3,106,488</b>	
	-	-	-	
<b>Expenditures</b>				
	-	-	-	
Salaries & Wages	872,919	21,611	894,530	1.5% Merit increase effective retroactively to 7/1 (\$11,220), compensatory time and vacation payouts (\$10,391)
Insurance: Medical, Life, Vision, Dental	110,332	-	110,332	
Worker's Comp	3,437	85	3,522	
PERS	174,579	29,322	203,901	PERS Employer Incentive fund payment (\$25,000) plus impact of salary and wage increase
Payroll Taxes	88,983	2,203	91,186	
	-	-	-	
<b>Total Personnel</b>	<b>1,250,250</b>	<b>53,221</b>	<b>1,303,471</b>	
	-	-	-	
Forest Projects	58,661	3,000	61,661	Implementing forest conservation projects for three landowners
Rural Projects (includes Healthy Streams and Habitats)	83,651	7,500	91,151	For Healthy Stream and Special Habitat programs for which grant funding may not come through
Urban Projects	102,580	-	102,580	
Invasives Projects	71,800	16,200	88,000	Replenish some of \$23k cut to EDRR program
Education Programs	14,400	-	14,400	
OSU Ext. (Master Grdnrs) and Metro (IPM website) support	7,500	-	7,500	
Partner Funding	128,803	-	128,803	
<b>Total Conservation Programs</b>	<b>467,395</b>	<b>26,700</b>	<b>494,095</b>	
	-	-	-	
Events & Supplies	9,000	-	9,000	
Printing/Production/Signage, Banners, Displays	5,500	-	5,500	
75th Anniversary Event & Video Production	14,400	6,600	21,000	Sauvie Island Jubilee celebration
Cultural History Project	2,700	-	2,700	
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 Liaisons	30,000	5,000	35,000	Additional funding for Long Range Business Plan update
Audience Research Project	6,500	-	6,500	
DEI - outreach / material in other languages, event speakers	2,500	-	2,500	
Website (total Design and videos)	1,500	-	1,500	
<b>Total Communication &amp; Outreach Expenses</b>	<b>84,600</b>	<b>11,600</b>	<b>96,200</b>	
	-	-	-	
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	
<b>Total Admin Operating Expenses</b>	<b>181,800</b>	<b>-</b>	<b>181,800</b>	
	-	-	-	
Travel & Food (per diem) for workshops / training	4,250	-	4,250	
Board Development	2,000	-	2,000	
Staff Development (includes tuition for approved programs)	11,000	-	11,000	
<b>Total Board/Staff Training Expenses</b>	<b>17,250</b>	<b>-</b>	<b>17,250</b>	
	-	-	-	
<b>Total Operations Expenses</b>	<b>283,650</b>	<b>11,600</b>	<b>295,250</b>	
	-	-	-	
<b>Total Materials and Services Expenses</b>	<b>751,045</b>	<b>38,300</b>	<b>789,345</b>	
	-	-	-	
Misc. Capital Purchases	7,628	-	7,628	
<b>Total Capital Outlay</b>	<b>7,628</b>	<b>-</b>	<b>7,628</b>	
Inter-fund Transfer Out	100,500	70,000	170,500	Carry-over of unused but authorized Inter-fund transfer in FY 18-19
General Operating Contingency	50,000	-	50,000	
Reserve for Future Expenses or Economic Stabilization Reserve	-	25,000	25,000	To build up economic stabilization reserve
<b>Total Transfers and Contingencies</b>	<b>150,500</b>	<b>95,000</b>	<b>245,500</b>	
<b>Total Expenditures</b>	<b>2,159,423</b>	<b>186,521</b>	<b>2,345,944</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>2,919,967</b>	<b>186,521</b>	<b>3,106,488</b>	

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT BUDGET DETAIL SPECIAL FUND - STURGEON LAKE	ADOPTED Sturgeon Lake Fund Budget FY2019-20	Changes Recommended	Recommended Sturgeon Lake Fund SUPPLEMENTAL Budget for Adoption	Explanations for changes
Net Working Capital	74,019	55,994	130,013	Reflects actual results since Budget Hearing, including delayed spending of Multnomah County grant funds
Earnings from temporary investments	1,850	-	1,850	
Total Beginning Fund Balance	75,869	55,994	131,863	
		-	-	
Sturgeon Lake Related Grants & Contributions	-	-	-	
Transfers In from General Fund	100,500	70,000	170,500	Carry-over of unused but authorized Inter-fund transfer in FY 18-19
<b>Total Resources</b>	<b>176,369</b>	<b>125,994</b>	<b>302,363</b>	
		-	-	
Acquisition Due Diligence	25,000	39,670	64,670	Easement legal descriptions, closing on easements, Intergovernmental Agreements
Revegetation	25,000	-	25,000	
Irrigation Reconfiguration	50,000	60,000	110,000	Well drilling and related pump and electrical
Outreach and Communication		10,047	10,047	Signing for bridge and related interpretive work
Maintenance and Monitoring	500	250	750	Aquatic weed survey
		-	-	
<b>Total Materials and Services Expenses</b>	<b>100,500</b>	<b>109,967</b>	<b>210,467</b>	
		-	-	
Stewardship fund appropriation for anticipated long-term project maintenance needs	16,000	-	16,000	
Closing on Conservation Easements	-	2,500	2,500	Required increase in payments for final acreage as determined by survey
<b>Total Capital Outlay</b>	<b>16,000</b>	<b>2,500</b>	<b>18,500</b>	
<b>Total Expenditures</b>	<b>116,500</b>	<b>112,467</b>	<b>228,967</b>	
<b>Unappropriated Ending Fund Balance</b>	<b>59,869</b>	<b>13,527</b>	<b>73,396</b>	Reflects changes in expected use of Stewardship Fund
<b>Total Requirements</b>	<b>176,369</b>	<b>125,994</b>	<b>302,363</b>	