

**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.

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<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	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
<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</b>			
<b>FTE for that unit or program</b>			
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
<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>			
	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

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

**Notice of Supplemental Budget Hearing**

A public meeting of the West Multnomah Soil & Water Conservation District will be held on October 15, 2019, at 6:00 p.m. at 2701 NW Vaughn St., Suite 452, Portland, Oregon. During this meeting, a public hearing on a supplemental budget for the fiscal year July 1, 2019 to June 30, 2020 will be held.

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

1,250,250
851,545
23,628
100,500
50,000
0
820,413
<b>3,096,336</b>

2,008,923
11.3
116,500
0.0
970,913
0.0
<b>3,096,336</b>
<b>11.3</b>

<b>ADOPTED SUPPLEMENTAL Budget Next Year 2019-20</b>
1,281,332
289,406
170,500
70,614
1,597,000
<b>3,408,851</b>

1,303,471
999,812
26,128
170,500
50,000
25,000
833,940
<b>3,408,851</b>

2,100,444
11.3
228,967
0.0
1,079,440
0.0
<b>3,408,851</b>
<b>11.3</b>

	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	SUPPLEMENTAL 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	1,151,319	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	1,509,488	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	3,106,488	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	SUPPLEMENTAL 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	1,303,471	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	1,303,471	7
	<b>9.8</b>	<b>10.8</b>	<b>10.8</b>	<b>10.8</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>10.8</b>	<b>10.8</b>	<b>11.3</b>	
					MATERIALS AND SERVICES				
8	200,535	203,152	253,590	236,149	8 Operations	272,300	272,300	295,250	8
9	494,602	438,732	431,571	416,000	9 Conservation Programs & Services	434,570	434,570	494,095	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	789,345	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	170,500	22
23					23				23
24			25,000	-	24 Reserved for Future Expenditures			25,000	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	245,500	26
27	1,672,284	1,716,293	2,010,271	1,913,247	27 TOTAL EXPENDITURES	2,088,820	2,088,820	2,345,944	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	3,106,488	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	SUPPLEMENTAL 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	130,013	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	170,500	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	302,363	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. <b>TOTAL RESOURCES</b>	175,869	175,869	302,363	12
					MATERIALS AND SERVICES				
13	85,040	411,032	322,151	322,151	13 Contracted Services	84,000	84,000	194,467	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 <b>TOTAL MATERIALS AND SERVICES</b>	100,000	100,000	210,467	15
					CAPITAL OUTLAY				
16			65,000	65,000	16 Capital Outlay	16,000	16,000	18,500	16
17					17				17
18					18				18
19					19				19
20					20				20
21					21				21
22	-	-	65,000	65,000	22 <b>TOTAL CAPITAL OUTLAY</b>	16,000	16,000	18,500	22
					TRANSFERRED TO OTHER FUNDS				
23	-	-	-	-	23				23
24					24				24
25					25				25
26					26				26
27	-	-	-	-	27 <b>TOTAL TRANSFERS, RESERVES AND CONTINGENC</b>	-	-	-	27
28	85,040	411,032	387,151	387,151	28 <b>TOTAL EXPENDITURES</b>	116,000	116,000	228,967	28
29	74,677	276,339	74,019	74,019	29 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	59,869	59,869	73,396	29
30	159,717	687,371	461,170	461,170	30 <b>TOTAL REQUIREMENTS</b>	175,869	175,869	302,363	30