

**FORM LB-1** **NOTICE OF BUDGET HEARING**

A public meeting of the West Multnomah Soil & Water Conservation District will be held remotely via conference call on June 16, 2020, at 6:00 PM. Attend by calling 1.800.309.2350; request a conference ID by emailing info@wmswcd.org. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 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 online at www.wmswcd.org or by emailing info@wmswcd.org to request a copy. 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: 503-238-4775 Email: info@wmswcd.org

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance/Net Working Capital	1,294,359	1,281,332	1,058,396
Federal, State and All Other Grants, Gifts, Allocations and Donations	301,692	289,405	203,115
Interfund Transfers	21,729	170,500	111,000
All Other Resources Except Current Year Property Taxes	52,074	70,614	80,042
Current Year Property Taxes Estimated to be Received	1,615,254	1,597,000	1,698,000
<b>Total Resources</b>	<b>3,285,108</b>	<b>3,408,851</b>	<b>3,150,553</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	1,127,636	1,303,471	1,307,770
Materials and Services	791,257	999,812	772,002
Capital Outlay	63,154	26,128	29,050
Interfund Transfers	21,729	170,500	111,000
Contingencies	-	50,000	50,000
Reserved for Future Expenditures	-	25,000	25,000
Unappropriated Ending Fund Balance	1,281,332	833,940	855,731
<b>Total Requirements</b>	<b>3,285,108</b>	<b>3,408,851</b>	<b>3,150,553</b>

<b>FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM</b>			
Name of Organizational Unit or Program FTE for that unit or program			
Conservation District Program	1,737,085	2,100,444	1,979,322
FTE	10.8	11.3	10.8
Sturgeon Lake Restoration Program	266,691	228,967	129,500
FTE	0.0	0.0	0.0
Not Allocated to Organizational Unit or Program	1,281,332	1,079,440	1,041,731
FTE	0.0	0.0	0.0
<b>Total Requirements</b>	<b>3,285,108</b>	<b>3,408,851</b>	<b>3,150,553</b>
<b>Total FTE</b>	<b>10.8</b>	<b>11.3</b>	<b>10.8</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING**

Our resources in FY21 will decrease by \$258,298. Although our property taxes are expected to increase \$101,000, this is offset by a \$222,936 lower beginning fund balance and lower grant revenue of \$86,290. Personnel Services requirements are essentially flat as compared to FY20. The Materials and Services requirements will decrease by \$227,810, primarily due to a \$104,867 decrease in Sturgeon Lake restoration project spending, due to the project's near completion, and a decrease in grant funded conservation work. Additionally, spending on one-time projects in the prior year, such as our 75th anniversary celebration and engaging consultants for our long-range business plan update, resulted in comparatively lower operations expenditures in FY21.

<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

<b>ADOPTED Budget Next Year 2020-21</b>
1,058,396
198,115
111,000
68,991
1,698,000
<b>3,134,502</b>
1,307,770
756,502
29,050
111,000
50,000
25,000
855,180
<b>3,134,502</b>
<b>10.8</b>

	Historical Data				Estimated This Year 2019-20	RESOURCE DESCRIPTION	Budget for Next Year 2020-21			
	Actual		Adopted Budget (updated for Supplemental Budget) This Year 2019-20	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2017-18	First Preceding Year 2018-19								
						Beginning Fund Balance:				
1						1. Available cash on hand (cash basis) or				1
2	955,296	1,018,020	1,151,319	1,151,319		2. Net working capital (modified accrual basis)	985,000	985,000	985,000	2
3	19,621	49,619	29,414	29,414		3. Previously levied taxes estimated to be received	29,732	29,732	29,732	3
4	18,171	29,802	24,000	24,000		4. Interest	28,000	28,000	17,500	4
5						5				5
6						6. OTHER RESOURCES				6
7						7.				7
8	61,421	43,647	36,146	29,669		8. Federal Funding	67,553	67,553	62,553	8
9	131,740	140,454	182,039	173,964		9. State Funding	128,562	128,562	128,562	9
10	13,033	23,939	52,500	43,650		10. Local/Regional Funding	7,000	7,000	7,000	10
11	5,137	-	18,720	18,720		11. Other Funding	-	-	-	11
12						12.				12
13						13.				13
14	16,546	17,288	15,350	15,350		14. Reimbursements & Misc	20,475	20,475	20,475	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	1,220,965	1,322,769	1,509,488	1,486,086		29. Total resources, except taxes to be levied	1,266,322	1,266,322	1,250,822	29
30			1,597,000	1,597,000		30. Taxes estimated to be received	1,698,000	1,698,000	1,698,000	30
31	1,513,348	1,565,635				31. Taxes collected in year levied				31
32	2,734,313	2,888,404	3,106,488	3,083,086		32. TOTAL RESOURCES	2,964,322	2,964,322	2,948,822	32

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

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-21			
	Actual		Adopted Budget (updated for Supplemental Budget) This Year 2019-20	Estimated This Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19							
					PERSONNEL SERVICES				
1	1,067,209	1,127,636	1,303,471	1,263,471	1 Personnel Services	1,307,770	1,307,770	1,307,770	1
2					2				2
3					3				3
4					4				4
5					5				5
6					6				6
7	1,067,209	1,127,636	1,303,471	1,263,471	7 TOTAL PERSONNEL SERVICES	1,307,770	1,307,770	1,307,770	7
	<b>10.8</b>	<b>10.8</b>	<b>11.3</b>	<b>11.3</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>10.8</b>	<b>10.8</b>	<b>10.8</b>	
					MATERIALS AND SERVICES				
8	203,152	245,975	295,250	240,000	8 Operations	240,281	240,281	240,281	8
9	438,732	341,745	494,095	420,000	9 Conservation Programs & Services	426,121	426,121	410,621	9
10					10				10
11					11				11
12					12				12
13					13				13
14	641,884	587,720	789,345	660,000	14 TOTAL MATERIALS AND SERVICES	666,402	666,402	650,902	14
					CAPITAL OUTLAY				
15	7,200	-	7,628	4,000	15 Capital Outlay	5,150	5,150	5,150	
16					16				16
17					17				17
18					18				18
19					19				19
20					20				20
21	7,200	-	7,628	4,000	21 TOTAL CAPITAL OUTLAY	5,150	5,150	5,150	21
					Interfund Transfer and Other				
22	-	21,729	170,500	170,500	22 Transfer Out to Sturgeon Lake Special Fund	111,000	111,000	111,000	22
23					23				23
24			25,000	-	24 Reserved for Future Expenditures	25,000	25,000	25,000	24
25			50,000	-	25 General Operating Contingency	50,000	50,000	50,000	25
26	-	21,729	245,500	170,500	26 TOTAL TRANSFERS, RESERVES & CONTING.	186,000	186,000	186,000	26
27	1,716,293	1,737,085	2,345,944	2,097,971	27 TOTAL EXPENDITURES	2,165,322	2,165,322	2,149,822	27
28	1,018,020	1,151,319	760,544	985,115	28 UNAPPROPRIATED ENDING FUND BAL.	799,000	799,000	799,000	28
29	2,734,313	2,888,404	3,106,488	3,083,086	29 TOTAL	2,964,322	2,964,322	2,948,822	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 2020-21		
Actual		Adopted Budget (updated for Supplemental Budget) This Year 2019-20	Estimated This Year 2019-20	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2017-18	First Preceding Year 2018-19							
RESOURCES								
Beginning Fund Balance:								
1				1 Cash on hand (cash basis), or				1
2	74,677	276,339	130,013	2 Working Capital* (modified accrual basis)	73,396	73,396	73,396	2
3				3 Previously levied taxes estimated to be received				3
4	1,331	4,984	1,850	4 Earnings from temporary investments	1,835	1,835	1,284	4
5		21,729	170,500	5 Transferred In from General Fund	111,000	111,000	111,000	5
6	611,363	93,652	-	6 Project Grants and Contributions				6
7				7				7
8				8				8
9	687,371	396,704	302,363	9 Total Resources, except taxes to be levied	186,231	186,231	185,680	9
10				10 Taxes estimated to be received				10
11				11 Taxes collected in year levied				11
12	687,371	396,704	302,363	12. <b>TOTAL RESOURCES</b>	186,231	186,231	185,680	12
MATERIALS AND SERVICES								
13	411,032	203,537	210,467	13 Contracted Services	105,600	105,600	105,600	13
14				14				14
15	411,032	203,537	210,467	15 <b>TOTAL MATERIALS AND SERVICES</b>	105,600	105,600	105,600	15
CAPITAL OUTLAY								
16		63,154	18,500	16 Capital Outlay	23,900	23,900	23,900	16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22	-	63,154	18,500	22 <b>TOTAL CAPITAL OUTLAY</b>	23,900	23,900	23,900	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	411,032	266,691	228,967	28 <b>TOTAL EXPENDITURES</b>	129,500	129,500	129,500	28
29	276,339	130,013	73,396	29 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	56,731	56,731	56,180	29
30	687,371	396,704	302,363	30 <b>TOTAL REQUIREMENTS</b>	186,231	186,231	185,680	30

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT DETAILED RESOURCES AND EXPENDITURES	APPROVED General Fund Budget FY 20-21	Changes Recommended	Recommended General Fund Budget for ADOPTION	Explanations for changes
Beginning Balance	985,000	-	985,000	
Previously Levied Taxes estimated to be rec'd	29,732	-	29,732	
Earnings from temporary investments	28,000	(10,500)	17,500	Decreased based on projected lower interest rates and lower cash balances in FY21.
Total before Grants, Prop. Taxes and Misc.	1,042,732	(10,500)	1,032,232	
Federal Funding (NRCS)	67,553	(5,000)	62,553	Technical Assistance \$35K grant from NRCS & NACD partnership to expand technical capacity; no associated cost other than Forestry Staff already budgeted. Offset by loss of expected \$40K from USFS's Large Landscape Restoration grant.
State Funding (ODA, OWEB, OSWB, OJSC, ODF)	128,562	-	128,562	
Local/Regional Funding (Metro & CREST)	7,000	-	7,000	
Other Funding	-	-	-	
Reimb & Misc & Contributions (workshops, cost-share, BES, Parks)	20,475	-	20,475	
Total Other Resources	223,590	(5,000)	218,590	
Taxes Estimated to be Received	1,698,000	-	1,698,000	
All Resources less Beginning Balance	1,979,322	(15,500)	1,963,822	
<b>Total Resources</b>	<b>2,964,322</b>	<b>(15,500)</b>	<b>2,948,822</b>	
<b>Expenditures</b>				
Salaries & Wages	904,705	-	904,705	
Insurance: Medical, Life, Vision, Dental	123,047	-	123,047	
Worker's Comp	3,695	-	3,695	
PERS	184,100	-	184,100	
Payroll Taxes	92,223	-	92,223	
<b>Total Personnel</b>	<b>1,307,770</b>	<b>-</b>	<b>1,307,770</b>	
Forest Projects	46,653	-	46,653	
Rural Projects (includes Healthy Streams and Habitats)	79,250	-	79,250	
Urban Projects	57,950	(15,500)	42,450	Reduction in grant supported work due to not being awarded grant.
Invasives Projects	76,798	-	76,798	
Sturgeon Lake	-	-	-	
Education Programs	16,333	-	16,333	
OSU Ext. (Master Gardner's) and Metro (IPM website) support	7,500	-	7,500	
Partner Funding	141,637	-	141,637	
<b>Total Conservation Programs</b>	<b>426,121</b>	<b>(15,500)</b>	<b>410,621</b>	
Events & Supplies	12,150	-	12,150	
Printing/Production/Signage, Banners, Displays	6,250	-	6,250	
Sponsorship of Community Events	2,000	-	2,000	
LRBP and use of Community Engagement Liaisons	15,000	-	15,000	
Special Project (Website redesign, 75th Anniv., cultural hist)	10,000	-	10,000	
Translation Services	2,500	-	2,500	
Website hosting, Media, Advertising, Marketing	1,530	-	1,530	
<b>Communication &amp; Outreach Expenses</b>	<b>49,430</b>	<b>-</b>	<b>49,430</b>	
Facilities (includes office space, storage facilities, employee parking)	80,221	-	80,221	
Computers/Maintenance (monthly support, software and add-ons)	19,100	-	19,100	
Program related transportation (vehicles, gas, parking) & field supplies	17,700	-	17,700	
Communications (Phone and Internet)	12,000	-	12,000	
Insurance (general liab., auto, property, crime)	8,000	-	8,000	
Membership & Profess. Organizational Dues	7,500	-	7,500	
Office & meeting supplies (includes field supplies used across programs)	10,671	-	10,671	
Audit	5,000	-	5,000	
Service and other fees (bank, payroll, notices)	6,569	-	6,569	
Furniture / Office Equipment	3,000	-	3,000	
Professional Contracted Non-Employee Services	2,040	-	2,040	
TriMet option incentive for staff	1,800	-	1,800	
Staff and Board Training	17,250	-	17,250	
<b>Administrative Operating Expenses</b>	<b>190,851</b>	<b>-</b>	<b>190,851</b>	
<b>Total Administrative and Communications Operations</b>	<b>240,281</b>	<b>-</b>	<b>240,281</b>	
<b>Total Materials and Services Expenses</b>	<b>666,402</b>	<b>(15,500)</b>	<b>650,902</b>	
Misc. Capital Purchases	5,150	-	5,150	
<b>Total Capital Outlay</b>	<b>5,150</b>	<b>-</b>	<b>5,150</b>	
<b>Total Personnel, M&amp;S, Capital; Before SL Xfer, Conting. Reserves</b>	<b>1,979,322</b>	<b>(15,500)</b>	<b>1,963,822</b>	
<b>Inter-fund Transfer Out</b>	<b>111,000</b>	<b>-</b>	<b>111,000</b>	
General Operating Contingency	50,000	-	50,000	
Reserve for Future Expenses or Economic Stabilization Reserve	25,000	-	25,000	
<b>Total Transfers and Contingencies</b>	<b>186,000</b>	<b>-</b>	<b>186,000</b>	
<b>Total Expenditures</b>	<b>2,165,322</b>	<b>(15,500)</b>	<b>2,149,822</b>	
<b>Unappropriated Ending Fund Balance Required</b>	<b>799,000</b>	<b>-</b>	<b>799,000</b>	
<b>Total Requirements</b>	<b>2,964,322</b>	<b>(15,500)</b>	<b>2,948,822</b>	
<b>Total Appropriated (includes Contingency)</b>	<b>2,140,322</b>	<b>(15,500)</b>	<b>2,124,822</b>	
<b>Total Unappropriated</b>	<b>824,000</b>	<b>-</b>	<b>824,000</b>	

WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT BUDGET DETAIL SPECIAL FUND - STURGEON LAKE	Approved Budget FY2020-21	Changes Recommended	Recommended Sturgeon Lake Budget for Adoption	Explanations for changes UPDATE
Net Working Capital	73,396	-	73,396	
Earnings from temporary investments	1,835	(551)	1,284	Decreased based on projected lower interest rates in FY21.
Total Beginning Fund Balance	75,231	(551)	74,680	
		-		
Sturgeon Lake Related Grants & Contributions	-	-	-	
Transfers In from General Fund	111,000	-	111,000	
<b>Total Resources</b>	<b>186,231</b>	<b>(551)</b>	<b>185,680</b>	
Acquisition Due Diligence	25,000	-	25,000	
Revegetation	25,000	-	25,000	
Irrigation Reconfiguration	55,000	-	55,000	
Maintenance and Monitoring	600	-	600	
		-		
<b>Total Materials and Services Expenses</b>	<b>105,600</b>	<b>-</b>	<b>105,600</b>	
Misc. Capital Outlay having long-term value	23,900	-	23,900	
<b>Total Capital Outlay</b>	<b>23,900</b>	<b>-</b>	<b>23,900</b>	
		-		
<b>Total Expenditures</b>	<b>129,500</b>	<b>-</b>	<b>129,500</b>	
<b>Unappropriated Ending Fund Balance Required</b>	<b>56,731</b>	<b>(551)</b>	<b>56,180</b>	
<b>Total Requirements</b>	<b>186,231</b>	<b>(551)</b>	<b>185,680</b>	