



FY20-21 Budget Committee Meeting #3
East Multnomah Soil & Water Conservation District

Monday May 4th, 2020 @ 5:00 PM

To be held via teleconference (US Toll Free: 1 866 899 4679 Access Code: 787-057-125)

Item #	Time	Agenda Item	Purpose	Presenter	Packet * please read ~ please review
1	5:00 5 min	Welcome & Introductions	Welcome	Guebert	N/A
2	5:05 5 min	<ul style="list-style-type: none"> Review/Revise Agenda Review previous action items Approval of Budget Committee #2 Minutes 	Information/ Decision	Guebert	a) 4/6/20 Budget Committee Minutes
3	5:10 5 min	Changes to draft budget <ul style="list-style-type: none"> General Fund: +\$52,430 to Contingency 	Discussion	Mitten	a) 3rd Draft FY20-21 Budget ~
4	5:15 10 min	<ul style="list-style-type: none"> Data Analyst Temporary position Climate Change Research 	Discussion	Brown	N/A
5	5:25 10 min	Review, clarify and reach agreement on any additional changes to draft budget if needed	Discussion	Mitten	N/A
6	5:35 5 min	Resolution No. 2020-05-01 approving the budget and setting the taxing limit for FY 2020-2021	Decision	Guebert/ Mitten	a) Resolution No. 2020-05-01 *
7	5:40 5 min	Announcements and reminders	Information	All	N/A
8	5:45	Adjourn		Guebert	N/A

Next Budget Committee and Related Meetings

* If the meeting logistics need to be changed to accommodate the rapidly changing COVID-19 situation (e.g. conducting the meeting remotely via teleconference), updated information on how the public can participate in the meeting will be posted on the EMSWCD website at <https://emswcd.org/>.

TSCC Budget Hearing:

Tuesday, May 19th, 2020, 3:30 PM, via teleconference. *
 Call in information: United States (Toll Free): 1 866 899 4679
 Access Code: 334-170-173

Board Meeting:

Monday, June 1st, 2020, 6:00 PM, 5211 N. Williams Ave. *



FY20-21 Budget Committee Meeting #2
East Multnomah Soil & Water Conservation District

Conducted via teleconference
 Monday April 6, 2020 at 4:00 PM

MINUTES

Attendees	
Committee Members	Laura Masterson Rick Till, (joined at 4:38pm) Mike Guebert, (Presiding Officer) Carrie Sanneman
Committee Members Not attending	Gabrielle Rossi Dianna Pope
Staff	Andrew Brown, Interim Executive Director Dan Mitten, Chief of Finance & Operations; and Budget Officer Julie DiLeone, Rural Lands Program Supervisor Kathy Shearin, Urban Lands Program Supervisor Lindsay Nelson, Office Manager Rowan Steele, Headwaters Farm Program Manager (arrived @4:26pm) Jeremy Baker, Senior Rural Conservationist Suzanne Easton, Grants Manager
Guests	None

Item #	Time	Agenda Item	Purpose	Presenter	Packet <i>* please read ~ please review</i>
1	4:11	Welcome & Introductions	Welcome	Guebert/All	N/A
Called to order at 4:11pm					
2	4:12	<ul style="list-style-type: none"> Review/Revise Agenda Review previous action items Approval of Budget Committee #1 Minutes 	Information Information Decision	Guebert/All	a) 3/2/20 Budget Committee Minutes
<ul style="list-style-type: none"> Guebert requested to move decision items further down the agenda until there was a quorum and the Committee members present agreed. Mitten reviewed previous action items. <p><i>*Meeting minutes were approved in agenda item #4</i></p>					
3	4:14	Changes to draft budget <ul style="list-style-type: none"> <u>F&O:</u> +\$40K for Climate Change Work – Contracted Services +\$75K for Temp Data Analyst position – Temporary position <u>UL:</u> +\$22,326 to extend FT temporary position for full FY. – Temporary Position <u>PIC:</u> -\$75K from Prior Outstanding PIC Grants – cancellation of prior grant -\$75K from amount necessary as transfer from General Fund 	Discussion	Mitten	a) 2 nd Draft FY20-21 Budget ~
<ul style="list-style-type: none"> Mitten presented changes to the proposed 1st Draft of the FY20-21 Budget (listed above). A discussion was held on the budget line allocation and placement of the outstanding PIC Grant funds due to the cancellation of 					



FY20-21 Budget Committee Meeting #2
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a \$75,000 previously awarded PIC grant. <ul style="list-style-type: none"> o Mitten explained that those funds will be reallocated to unallocated funds and will reduce the amount necessary from the General Fund transfer to the Grants Fund. o It was suggested that the remaining unallocated funds, beyond those required for the six months of operating reserves, should be moved to contingency for easier and more flexible access if needed in the future. 					
4	4:33	<ul style="list-style-type: none"> • PIC Grants • Data Analyst Temporary position • Climate Change/Equity Analysis 	Discussion	Easton/ Brown	a) PIC Summary Sheet b) PIC Recommendation
<ul style="list-style-type: none"> • Easton Presented a summary of the 2020 PIC Grant applications and review process, including the scores and discussion from the PIC Review Committee. • Easton reminded the Committee that EMSWCD will need to be prepared for any cancellations or modifications to approved PIC projects due to COVID-19. • Easton presented the staff's recommendations on grant awards for the 2020 PIC cycle. • Brown provided a brief update on the position parameters for the temporary Data Analyst position and the climate change research projects proposed in the FY20-21 Budget, including how these relate to ESWCD's equity related work in the budget. • Guebert requested to revisit agenda item #2 to approve the meeting minutes from the previous Budget Committee meeting. <ul style="list-style-type: none"> o Brown requested to make the following change on the previous meeting minutes: Change "Brown presented graphs indicating operational expenditures by program over the last several budget years and an overview of the General Fund Revenues, Expenditures, and Transfer over the last 12 fiscal years," to say "Brown presented graphs indicating operational expenditures by program and an overview of the General Fund Revenues, Expenditures, and Transfer over the last 7 fiscal years as well as 5 years of projections that includes the current fiscal year." <p>MOTION: Till moved to approve the March 2nd Budget Committee meeting minutes Sanneman 2nds All in favor – motion passed unanimously</p>					
5	5:08	Review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting	Decision	Mitten	N/A
<p>MOTION: Sanneman moved to adopt the requested changes of adding the remaining \$52,430 to contingency and taking it out of unappropriated ending fund balance Till 2nds Masterson asked Mitten for clarification on when the actual ending fund balance is determined. Mitten explained that it is determined through the audit process. All in favor – motion passed unanimously</p>					
6	5:14	<p><u>Announcements and reminders:</u></p> <ul style="list-style-type: none"> • Additional changes should be made at next Budget Committee meeting (no later) if possible to minimize chance of errors. • Others? 	Information	All	a) FY20-21 Budget Calendar
<ul style="list-style-type: none"> • Mitten announced that the Budget Calendar has slightly changed in that the next meeting will be held virtually and via telephone for the public due to COVID-19. • Brown mentioned that we need to pay close attention to a possible reduction of property tax payments come November given the current circumstances with COVID-19. 					
7	5:17	Adjourn		Guebert	N/A
Meeting adjourned at 5:17pm					



FY20-21 Budget Committee Meeting #2
East Multnomah Soil & Water Conservation District
Conducted via teleconference
Monday April 6, 2020 at 4:00 PM

Next Budget Committee and Related Meetings

**If the meeting logistics need to be changed to accommodate the rapidly changing COVID-19 situation (e.g. conducting the meeting remotely via teleconference), updated information on how the public can participate in the meeting will be posted on the EMSWCD website at <https://emswcd.org/>.*

Board and Budget Committee Meeting #3: Monday, May 4th, 2020, 5:00 PM, via teleconference. *
Call in information: United States (Toll Free): 1 866 899 4679
Access Code: 787-057-125)
No Public comment will be taken.

TSCC Budget Hearing: Tuesday, May 19th, 2020, 3:30 PM, via teleconference. *
Call in information: United States (Toll Free): 1 866 899 4679
Access Code: 334-170-173

Board Meeting: Monday, June 1st, 2020, 6:00 PM, 5211 N. Williams Ave. *

FORM
LB-20

RESOURCES

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

GENERAL FUND

East Multnomah SWCD

Modified Accrual Basis

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2020-2021					
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental	
1	2,036,215	1,685,650	1,923,181	1	Beginning Fund Balance	2,268,448	2,268,448	2,268,448	-	- 1
2			100,000	2	Previously levied taxes estimated to be received	100,000	100,000	100,000	-	- 2
3				3						3
4				4	OTHER RESOURCES					4
5	23,546	23,546	24,995	5	Op: ODA Administrative Grant	24,995	24,995	24,995	-	- 5
6	52,495	66,856	52,000	6	Op: Interest on Bank/LGIP Accts	80,000	80,000	80,000	-	- 6
7	14,214	6,098	5,000	7	Op: Misc. (Refunds, Rebates, etc)	5,000	5,000	5,000	-	- 7
8				8	Op:					8
9				9	Op:					9
10				10	Op:					10
11				11	Op:					11
12				12	Op:					12
13	52,475	64,296	47,300	13	CL/HIP: Rental Income	33,660	33,660	33,660	-	- 13
14				14	CL:					14
15				15	RL: Reimbursements from Partners	-	-	-	-	15
16	54,942	72,392	58,320	16	RL: ODA Scope of Work Funds	58,320	58,320	58,320	-	- 16
17				17	RL: USFS Gorge Grant	15,000	15,000	15,000		17
18				18	RL:					18
19				19	RL:					19
20		3,192	24,000	20	HIP: Reimbursements	55,566	55,566	55,566	-	- 20
21				21	HIP:					21
22	37,435	42,456	45,000	22	UL: Plant Sale Revenue (Gross Sales)	50,000	50,000	50,000	-	- 22
23				23	UL: NCR Workshop Sponsors					23
24				24	UL:					24
25				25	UL:					25
26				26						26
27				27						27
28				28						28
29				29						29
30	2,271,322	1,964,486	2,279,796	30	Total resources, except taxes to be levied	2,690,989	2,690,989	2,690,989	-	- 30
31	4,704,593	4,974,571	4,951,238	31	Taxes necessary to balance	5,095,372	5,095,372	5,095,372	-	- 31
32				32	Taxes collected in year levied					32
33	6,975,915	6,939,057	7,231,034	33	TOTAL RESOURCES	7,786,361	7,786,361	7,786,361	-	- 33

FORM
LB 30

**EXPENDITURE SUMMARY
GENERAL FUND**

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020
East Multnomah SWCD

Modified Accrual Basis				Modified Accrual Basis							
Historical Data				Budget for Next Year 2020-2021							
	Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20	EXPENDITURE DESCRIPTION		Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental	
				PERSONNEL SERVICES							
1	452,532	498,765	503,801	1	Finance & Operations	542,148	617,148	617,148	-	-	1
2	684,039	659,612	743,911	2	Rural Lands Program	693,849	693,849	693,849	-	-	2
3	357,938	408,858	435,593	3	Urban Lands Program	484,229	506,555	506,555	-	-	3
4	320,086	336,063	367,141	4	Conservation Legacy Program	381,263	381,263	381,263	-	-	4
5	144,949	161,203	194,421	5	Headwaters Farm Program	218,692	218,692	218,692	-	-	5
6				6							6
7	1,959,544	2,064,500	2,244,866	7	TOTAL PERSONNEL SERVICES	2,320,181	2,417,507	2,417,507	-	-	7
8				8	MATERIALS AND SERVICES						8
9	209,459	211,475	363,420	9	Finance & Operations	382,690	422,690	422,690	-	-	9
10	356,450	387,438	442,733	10	Rural Lands Program	459,150	459,150	459,150	-	-	10
11	214,235	145,412	393,000	11	Urban Lands Program	294,600	294,600	294,600	-	-	11
12	118,971	128,301	165,036	12	Conservation Legacy Program	181,996	181,996	181,996	-	-	12
13	144,842	77,483	92,847	13	Headwaters Farm Program	104,332	104,332	104,332	-	-	13
14				14							14
15	1,043,957	950,109	1,457,036	15	TOTAL MATERIALS & SERVICES	1,422,768	1,462,768	1,462,768	-	-	15
16				16							16
17				17	CAPITAL OUTLAY						17
18	20,310	17,133	18,500	18	Office/Field Equipment	6,800	6,800	6,800	-	-	18
19	-	-	57,500	19	Vehicles	-	-	-	-	-	19
20	62,074	88,255	323,040	20	Improvements to Real Property/Purchase of Prop.	86,000	86,000	86,000	-	-	20
21	82,384	105,388	399,040	21	TOTAL CAPITAL OUTLAY	92,800	92,800	92,800	-	-	21
22				22							22
23				23	DEBT SERVICE						23
24	-	-	-	24	Payments to Principle	-	-	-	-	-	24
25	-	-	-	25	Interest and Fees	-	-	-	-	-	25
26	-	-	-	26							26
27				27							27
28				28	TRANSFERRED TO OTHER FUNDS						28
29	1,000,000	675,000	500,000	29	Transfer to Land Conservation Fund	500,000	500,000	500,000	-	-	29
30	1,204,380	904,000	678,523	30	Transfer to Grants Fund	999,319	924,319	924,319	-	-	30
31				31							31
32		-		32							32
33		-	227,827	33	Contingency	350,000	350,000	402,430	-	-	33
34	2,204,380	1,579,000	1,406,350	34	TOTAL TRANSFERS & CONTINGENCIES	1,849,319	1,774,319	1,826,749	-	-	34
35	5,290,265	4,698,997	5,507,292	35	TOTAL EXPENDITURES	5,685,068	5,747,394	5,799,824	-	-	35
36	1,685,650	2,240,060	1,723,742	36	Ending Fund Balance	2,101,293	2,038,967	1,986,537	-	-	36
37	6,975,915	6,939,057	7,231,034	37	TOTAL	7,786,361	7,786,361	7,786,361	-	-	37

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021						
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 43,892	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental		
				PERSONNEL SERVICES							
1	1,426,392	1,529,016	1,637,480	1	Salaries and Wages (Total of 20.3 FTE)	1,668,145	1,668,145	1,668,145	-	-	1
2	144,993	154,227	156,352	2	Payroll Taxes	158,158	158,157	158,157	-	-	2
3	16,168	11,477	18,624	3	Worker's Comp Insurance Policy	18,666	18,665	18,665	-	-	3
4	326,173	369,780	410,927	4	Employee Benefits	440,002	448,856	448,856	-	-	4
5	-	-	1,488	5	Overtime	0	-	-	-	-	5
6	45,818	-	-	6	Temporary Employees (Total of 2.0 FTE)	0	123,684	123,684	-	-	6
7	-	-	19,996	7	Paid Internships (Total of 0.0 FTE)	35,211	-	-	-	-	7
8	-	-	-	8		-	-	-	-	-	-
9	1,959,544	2,064,500	2,244,866	9	TOTAL PERSONNEL SERVICES	2,320,181	2,417,507	2,417,507	-	-	8
10				10							9
				MATERIALS AND SERVICES							
12	21,000	21,000	21,000	12	Contracted Bookkeeper	21,000	21,000	21,000	-	-	11
13	4,900	5,100	5,100	13	Contracted Audit Services	6,000	6,000	6,000	-	-	12
14	16,327	37,036	27,500	14	Contracted Attorney	20,500	20,500	20,500	-	-	13
15	15,071	27,808	21,000	15	Contracted Information Technology Support	21,000	21,000	21,000	-	-	14
16	608,204	545,713	900,190	16	Contracted Services	875,822	915,822	915,822	-	-	15
17	-	-	-	17		0	-	-	-	-	16
18	-	-	-	18		0	-	-	-	-	17
19	-	-	-	19		0	-	-	-	-	18
20	-	-	-	20		0	-	-	-	-	19
21	250	250	250	21	Audit Filing Fee	250	250	250	-	-	20
22	1,948	1,720	450	22	Bank/LGIP Fees	2,500	2,500	2,500	-	-	21
23	225	235	250	23	Bulk Mail Permit Renewal	300	300	300	-	-	22
24	2,001	2,545	2,500	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000	-	-	23
25	7,658	5,483	5,350	25	Licenses and Fees	7,150	7,150	7,150	-	-	24
26	5,956	4,311	6,007	26	Taxes	1,752	1,752	1,752	-	-	25
27	23,001	24,573	26,008	27	Utilities	21,299	21,299	21,299	-	-	26
28	17,089	18,857	22,704	28	Telecommunications	24,616	24,616	24,616	-	-	27
29	17,919	20,033	22,910	29	Repairs/Maintenance	35,300	35,300	35,300	-	-	28
30	13,427	14,112	16,000	30	Insurance	18,750	18,750	18,750	-	-	29
31	5,686	4,663	7,550	31	Office Supplies	9,250	9,250	9,250	-	-	30
32	3,723	1,948	5,650	32	Postage/Delivery	6,900	6,900	6,900	-	-	31
33	13,140	13,161	32,100	33	Printing/Copying	19,600	19,600	19,600	-	-	32
34	12,812	7,081	33,200	34	Office Furnishings and Equipment	16,650	16,650	16,650	-	-	33

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

Modified Accrual Basis

ENTIRE GENERAL FUND

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021						
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 43,892	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental		
35	5,881	442	8,400	35	Advertising	7,850	7,850	7,850	-	-	34
36	2,027	4	9,100	36	Signage, Banners, Displays	7,200	7,200	7,200	-	-	35
37	11,206	14,619	22,500	37	Public Relations Promo	18,500	18,500	18,500	-	-	36
38	8,945	8,384	10,425	38	Dues	13,175	13,175	13,175	-	-	37
39	13,716	16,592	29,898	39	Subscriptions	29,994	29,994	29,994	-	-	38
40	94,688	79,144	86,359	40	Program Supplies	103,602	103,602	103,602	-	-	39
41	12,890	16,970	20,000	41	Plant Sale Plants & Materials	20,000	20,000	20,000	-	-	40
42	2,923	2,210	5,098	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	5,298	5,298	5,298	-	-	41
43	4,867	4,488	9,150	43	Equipment Rental/Lease	11,260	11,260	11,260	-	-	42
44	13,700	12,736	22,832	44	Vehicles: Rent/Lease	8,000	8,000	8,000	-	-	43
45	32,619	8,748	19,250	45	Training/Development: Staff	22,950	22,950	22,950	-	-	44
46	1,139	550	7,000	46	Training/Development: Board	7,000	7,000	7,000	-	-	45
47	7,449	8,823	11,860	47	Out of Town Travel: Staff	12,980	12,980	12,980	-	-	46
48	2,582	982	4,000	48	Out of Town Travel: Board	4,000	4,000	4,000	-	-	47
49	9,266	8,982	11,000	49	Local Mileage, Parking, Bus: Staff	9,800	9,800	9,800	-	-	48
50	-	-	500	50	Local Mileage, Parking, Bus: Board	500	500	500	-	-	49
51	4,338	4,413	10,925	51	Vol/Board/Staff/Cooperator expenses	12,150	12,150	12,150	-	-	50
52	10,732	5,460	13,020	52	Meeting Refreshments, Annual, Budget, Board Mtgs	16,270	16,270	16,270	-	-	51
53	14,164	427	-	53	Misc Expenses	0	-	-	-	-	52
54	486	507	-	54	Payroll Services	600	600	600	-	-	53
55				55							54
56	1,043,957	950,109	1,457,036	56	TOTAL MATERIALS AND SERVICES	1,422,768	1,462,768	1,462,768	-	-	55
57				57							56
58				58	CAPITAL OUTLAY						57
59	20,310	17,133	18,500	59	Office/Field Equipment	6,800	6,800	6,800	-	-	58
60	-	-	57,500	60	Vehicles	0	-	-	-	-	59
61	62,074	84,250	323,040	61	Improvements to Real Property	86,000	86,000	86,000	-	-	60
62		4,005		62	Purchase of Real Property	0	-	-	-	-	61
63	82,384	105,388	399,040	63	TOTAL CAPITAL OUTLAY	92,800	92,800	92,800	-	-	62
64				64							63
65				65	DEBT SERVICE						64
66	-	-	-	66	Payments to Principal	-	-	-	-	-	65
67	-	-	-	67	Interest and Fees	-	-	-	-	-	66
68				68							67
69	-	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	-	68

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

Modified Accrual Basis

ENTIRE GENERAL FUND

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021						
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 43,892	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental		
70	-	-	227,827	70	CONTINGENCIES						
71	-	-	227,827	71	350,000	350,000	402,430	-	-	69	
72				72						71	
73	2,204,380	1,579,000	1,178,523	73	TRANSFERS TO SPECIAL FUNDS						
74	1,000,000	675,000	500,000	74	500,000	500,000	500,000	-	-	73	
75	1,204,380	904,000	678,523	75	999,319	924,319	924,319	-	-	74	
76				76						75	
77				77						76	
78				78						77	
79				79						78	
80				80						79	
81	2,204,380	1,579,000	1,406,350	81	TOTAL TRANSFERS & CONTINGENCIES	1,849,319	1,774,319	1,826,749	-	-	80
82				82						81	
83	5,290,265	4,698,997	5,507,292	83	Total Expenditures	5,685,068	5,747,394	5,799,824	-	-	82
84	1,685,650	2,240,060	1,723,742	84	ENDING FUND BALANCE	2,101,293	2,038,967	1,986,537	-	-	83
85	6,975,915	6,939,057	7,231,034	85	TOTAL REQUIREMENTS	7,786,361	7,786,361	7,786,361	-	-	84

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021						
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental		
				PERSONNEL SERVICES							
1	326,311	377,394	385,799	1	Salaries and Wages (Total of 4.5 FTE)	406,604	406,604	406,604		1	
2	32,336	38,196	36,466	2	Payroll Taxes	38,157	38,157	38,157		2	
3	1,254	1,409	1,494	3	Worker's Comp Insurance Policy	1,746	1,746	1,746		3	
4	62,743	81,766	78,554	4	Employee Benefits	95,641	104,495	104,495		4	
5			1,488	5	Overtime	-	-	-	-	5	
6	29,888			6	Temporary Employees (Total of 1.0 FTE)		66,147	66,147		6	
7				7	Paid Internships (Total of 0.0 FTE)			-		7	
8				8		-	-	-			
9	452,532	498,765	503,801	9	TOTAL PERSONNEL SERVICES	542,148	617,148	617,148	-	8	
10				10						9	
				MATERIALS AND SERVICES							
12	21,000	21,000	21,000	12	Contracted Bookkeeper	21,000	21,000	21,000	-	- 11	
13	4,900	5,100	5,100	13	Contracted Audit Services	6,000	6,000	6,000	-	- 12	
14	5,508	18,020	7,500	14	Contracted Attorney	7,500	7,500	7,500	-	- 13	
15	15,071	27,808	21,000	15	Contracted Information Technology Support	21,000	21,000	21,000	-	- 14	
16	52,743	49,928	132,700	16	Contracted Services	150,000	190,000	190,000	-	- 15	
17				17			-	-	-	- 16	
18				18			-	-	-	- 17	
19				19			-	-	-	- 18	
20				20			-	-	-	- 19	
21	250	250	250	21	Audit Filing Fee	250	250	250	-	- 20	
22	325	179	400	22	Bank/LGIP Fees	450	450	450	-	- 21	
23	225	235	250	23	Bulk Mail Permit Renewal	300	300	300	-	- 22	
24	2,001	2,220	2,500	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000	-	- 23	
25	4,231	3,971	4,350	25	Licenses and Fees	6,050	6,050	6,050	-	- 24	
26				26	Taxes		-	-	-	- 25	
27	6,169	6,235	7,250	27	Utilities	8,500	8,500	8,500	-	- 26	
28	8,535	9,253	12,000	28	Telecommunications	12,720	12,720	12,720	-	- 27	
29	3,816	10,783	10,000	29	Repairs/Maintenance	22,000	22,000	22,000	-	- 28	
30	13,427	14,112	16,000	30	Insurance	18,750	18,750	18,750	-	- 29	
31	4,973	3,874	6,000	31	Office Supplies	7,000	7,000	7,000	-	- 30	
32	1,026	173	1,800	32	Postage/Delivery	1,800	1,800	1,800	-	- 31	
33	4,650	4,593	6,600	33	Printing/Copying	6,600	6,600	6,600	-	- 32	
34	4,015	2,878	18,450	34	Office Furnishings and Equipment	6,600	6,600	6,600	-	- 33	

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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021					
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental	
35	-	-	1,500	35 Advertising	1,500	1,500	1,500	-	-	34
36	-	-	500	36 Signage, Banners, Displays	500	500	500	-	-	35
37	-	4,230	6,000	37 Public Relations Promo	6,000	6,000	6,000	-	-	36
38	7,853	7,804	9,800	38 Dues	11,950	11,950	11,950	-	-	37
39	4,089	5,008	9,950	39 Subscriptions	9,100	9,100	9,100	-	-	38
40	320	127	6,000	40 Program Supplies	8,800	8,800	8,800	-	-	39
41	-	-	-	41 Plant Sale Plants & Materials	-	-	-	-	-	40
42	2,011	520	2,800	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	2,800	2,800	2,800	-	-	41
43	66	-	2,000	43 Equipment Rental/Lease	2,000	2,000	2,000	-	-	42
44	-	-	13,400	44 Vehicles: Rent/Lease	-	-	-	-	-	43
45	15,774	1,895	4,500	45 Training/Development: Staff	4,500	4,500	4,500	-	-	44
46	1,139	550	7,000	46 Training/Development: Board	7,000	7,000	7,000	-	-	45
47	1,161	1,457	2,500	47 Out of Town Travel: Staff	2,500	2,500	2,500	-	-	46
48	2,582	982	4,000	48 Out of Town Travel: Board	4,000	4,000	4,000	-	-	47
49	1,884	1,226	1,500	49 Local Mileage, Parking, Bus: Staff	1,500	1,500	1,500	-	-	48
50	-	-	500	50 Local Mileage, Parking, Bus: Board	500	500	500	-	-	49
51	3,316	3,673	8,200	51 Vol/Board/Staff/Cooperator expenses	8,300	8,300	8,300	-	-	50
52	9,012	2,857	10,120	52 Meeting Refreshments, Annual, Budget, Board Mtgs	11,620	11,620	11,620	-	-	51
53	6,899	27	-	53 Misc Expenses	-	-	-	-	-	52
54	486	507	-	54 Payroll Expense	600	600	600	-	-	53
55	-	-	-	55	-	-	-	-	-	54
56	209,459	211,475	363,420	56 TOTAL MATERIALS AND SERVICES	382,690	422,690	422,690	-	-	55
57				57						56
58				58 CAPITAL OUTLAY						57
59	10,870	7,485	-	59 Office/Field Equipment	-	-	-	-	-	58
60	-	-	57,500	60 Vehicles	-	-	-	-	-	59
61	-	15,655	82,750	61 Improvements to Real Property	67,000	67,000	67,000	-	-	60
62	-	-	-	62 Purchase of Real Property	-	-	-	-	-	61
63	10,870	23,140	140,250	63 TOTAL CAPITAL OUTLAY	67,000	67,000	67,000	-	-	62
64				64						63
65				65 DEBT SERVICE						64
66	-	-	-	66 Payments to Principal	-	-	-	-	-	65
67	-	-	-	67 Interest and Fees	-	-	-	-	-	66
68	-	-	-	68	-	-	-	-	-	67
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	68

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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021						
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental		
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-	69
71	-	-	-	71	Contingency						70
72				72							71
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	72
74	-		-	74	Transfer to Land Conservation Fund						73
75	-		-	75	Transfer to Grants Fund						74
76	-		-	76							75
77				77							76
78	-	-	-	78		-	-	-	-	-	77
79	-		-	79							78
80				80							79
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	80
82				82							81
83	672,860	733,379	1,007,471	83	Total Expenditures	991,838	1,106,838	1,106,838	-	-	82
84				84	ENDING FUND BALANCE						83
85	672,860	733,379	1,007,471	85	TOTAL REQUIREMENTS	991,838	1,106,838	1,106,838	-	-	84

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021					
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental	
				PERSONNEL SERVICES						
1	499,362	472,217	537,151	1	Salaries and Wages (Total of 6.5 FTE)	498,400	498,400	498,400		1
2	50,357	47,750	51,285	2	Payroll Taxes	47,634	47,634	47,634		2
3	11,491	7,527	11,826	3	Worker's Comp Insurance Policy	10,697	10,697	10,697		3
4	122,829	132,118	143,648	4	Employee Benefits	137,118	137,118	137,118		4
5			-	5	Overtime	-			-	- 5
6	-	-		6	Temporary Employees (Total of 0.0 FTE)					6
7				7	Paid Internships (Total of 0.0 FTE)					7
8				8						
9	684,039	659,612	743,911	9	TOTAL PERSONNEL SERVICES	693,849	693,849	693,849	-	- 8
10				10						9
11				11	MATERIALS AND SERVICES		-			10
12			-	12	Contracted Bookkeeper	-	-	-	-	- 11
13			-	13	Contracted Audit Services	-	-	-	-	- 12
14	792			14	Contracted Attorney	-	-	-	-	13
15				15	Contracted Information Technology Support	-	-	-	-	14
16	279,622	315,537	343,100	16	Contracted Services	361,800	361,800	361,800		15
17			-	17		-	-	-		16
18			-	18		-	-	-		17
19			-	19		-	-	-		18
20			-	20		-	-	-		19
21			-	21	Audit Filing Fee	-	-	-		20
22	113	25	-	22	Bank/LGIP Fees	-	-	-		21
23			-	23	Bulk Mail Permit Renewal	-	-	-		22
24			-	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-		23
25	215		-	25	Licenses and Fees	-	-	-		24
26			-	26	Taxes	-	-	-		25
27			-	27	Utilities	-	-	-		26
28	4,356	4,502	4,400	28	Telecommunications	4,500	4,500	4,500		27
29				29	Repairs/Maintenance	-	-	-		28
30				30	Insurance	-	-	-		29
31	31	245	600	31	Office Supplies	600	600	600		30
32	1,269	264	500	32	Postage/Delivery	500	500	500		31
33	2,450	2,231	4,500	33	Printing/Copying	4,000	4,000	4,000		32
34	3,961	1,499	8,800	34	Office Furnishings and Equipment	2,500	2,500	2,500	-	- 33

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Rural Lands Program

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Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021					
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental	
35	2,317	-	1,000	35	Advertising	500	500	500		34
36	2,027	-	1,000	36	Signage, Banners, Displays	500	500	500		35
37	68	22	500	37	Public Relations Promo	500	500	500		36
38	467	330	-	38	Dues	550	550	550		37
39	4,170	4,891	4,659	39	Subscriptions	4,700	4,700	4,700		38
40	29,556	37,190	47,092	40	Program Supplies	53,400	53,400	53,400		39
41	176		-	41	Plant Sale Plants & Materials	-	-	-		40
42	373	676	400	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	600	600	600		41
43	243	383	250	43	Equipment Rental/Lease	1,000	1,000	1,000		42
44	11,822	10,026	9,432	44	Vehicles: Rent/Lease	8,000	8,000	8,000		43
45	6,406	3,280	7,000	45	Training/Development: Staff	7,000	7,000	7,000		44
46	-			46	Training/Development: Board	-	-	-		45
47	1,649	1,872	4,000	47	Out of Town Travel: Staff	4,000	4,000	4,000		46
48	-		-	48	Out of Town Travel: Board	-	-	-		47
49	3,771	3,964	5,000	49	Local Mileage, Parking, Bus: Staff	4,000	4,000	4,000		48
50	-		-	50	Local Mileage, Parking, Bus: Board	-	-	-		49
51	-		-	51	Vol/Board/Staff/Cooperator expenses	-	-	-		50
52	503	503	500	52	Meeting Refreshments, Annual, Budget, Board Mtgs	500	500	500		51
53	93			53	Misc Expenses		-	-		52
54				54		-	-	-		53
55				55						54
56	356,450	387,438	442,733	56	TOTAL MATERIALS AND SERVICES	459,150	459,150	459,150	-	55
57				57						56
58				58	CAPITAL OUTLAY					57
59			-	59	Office/Field Equipment		-	-	-	58
60			-	60	Vehicles		-	-	-	59
61	-	-		61	Improvements to Real Property		-	-	-	60
62				62	Purchase of Real Property					61
63	-	-	-	63	TOTAL CAPITAL OUTLAY	-	-	-	-	62
64				64						63
65				65	DEBT SERVICE					64
66	-	-	-	66	Payments to Principal	-				65
67	-	-	-	67	Interest and Fees	-				66
68				68						67
69	-	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	68

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021						
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental		
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-	69
71	-	-	-	71	Contingency					-	70
72				72							71
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	72
74	-	-	-	74	Transfer to Land Conservation Fund					-	73
75	-	-	-	75	Transfer to Grants Fund					-	74
76	-	-	-	76						-	75
77				77							76
78	-	-	-	78							77
79	-	-	-	79						-	78
80				80							79
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	80
82				82							81
83	1,040,489	1,047,050	1,186,644	83	Total Expenditures	1,152,999	1,152,999	1,152,999	-	-	82
84	-			84	ENDING FUND BALANCE						83
85	1,040,489	1,047,050	1,186,644	85	TOTAL REQUIREMENTS	1,152,999	1,152,999	1,152,999	-	-	84

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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

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Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021							
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental			
				PERSONNEL SERVICES								
1	272,020	308,848	308,152	1	Salaries and Wages (Total of 4.0 FTE)	326,117	326,117	326,117			1	
2	27,486	31,391	29,600	2	Payroll Taxes	30,947	30,947	30,947			2	
3	781	546	1,071	3	Worker's Comp Insurance Policy	1,142	1,142	1,142			3	
4	57,652	68,074	76,774	4	Employee Benefits	90,812	90,812	90,812			4	
5			-	5	Overtime	-	-	-			5	
6				6	Temporary Employees (Total of 1.0 FTE)		57,537	57,537			6	
7			19,996	7	Paid Internships (Total of 0.0 FTE)	35,211		-			7	
8				8								
9	357,938	408,858	435,593	9	TOTAL PERSONNEL SERVICES	484,229	506,555	506,555	-	-	8	
10				10							9	
				MATERIALS AND SERVICES								
11				11							10	
12			-	12	Contracted Bookkeeper		-	-	-	-	11	
13			-	13	Contracted Audit Services		-	-	-	-	12	
14	440		-	14	Contracted Attorney		-	-	-	-	13	
15			-	15	Contracted Information Technology Support		-	-	-	-	14	
16	154,558	88,097	294,000	16	Contracted Services	199,000	199,000	199,000	-	-	15	
17			-	17			-	-	-	-	16	
18			-	18			-	-	-	-	17	
19			-	19			-	-	-	-	18	
20			-	20			-	-	-	-	19	
21			-	21	Audit Filing Fee		-	-	-	-	20	
22	1,385	1,466	-	22	Bank/LGIP Fees	2,000	2,000	2,000			21	
23			-	23	Bulk Mail Permit Renewal		-	-	-	-	22	
24			-	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-	-	-	23	
25	810	522	1,000	25	Licenses and Fees	1,100	1,100	1,100	-	-	24	
26			-	26	Taxes		-	-	-	-	25	
27			-	27	Utilities		-	-	-	-	26	
28	1,580	2,105	2,500	28	Telecommunications	2,500	2,500	2,500	-	-	27	
29	26		-	29	Repairs/Maintenance		-	-	-	-	28	
30			-	30	Insurance		-	-	-	-	29	
31	110	379	300	31	Office Supplies	1,000	1,000	1,000	-	-	30	
32	1,303	1,391	3,000	32	Postage/Delivery	4,000	4,000	4,000	-	-	31	
33	5,433	5,613	19,500	33	Printing/Copying	8,000	8,000	8,000	-	-	32	
34	3,107	-	1,700	34	Office Furnishings and Equipment	3,000	3,000	3,000	-	-	33	

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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020
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<i>Modified Accrual Basis</i>				EXPENDITURE DESCRIPTION	<i>Modified Accrual Basis</i>						
Historical Data					Budget for Next Year 2020-2021						
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental		
35	3,005	-	5,000	35	Advertising	5,000	5,000	5,000	-	-	34
36	-	-	5,000	36	Signage, Banners, Displays	5,000	5,000	5,000	-	-	35
37	11,138	10,367	16,000	37	Public Relations Promo	12,000	12,000	12,000	-	-	36
38			-	38	Dues	-	-	-	-	-	37
39	2,723	3,280	4,500	39	Subscriptions	5,000	5,000	5,000	-	-	38
40	1,186	1,576	2,500	40	Program Supplies	2,500	2,500	2,500	-	-	39
41	12,234	16,970	20,000	41	Plant Sale Plants & Materials	20,000	20,000	20,000	-	-	40
42	284	795	1,000	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000	-	-	41
43	4,238	3,908	6,000	43	Equipment Rental/Lease	7,000	7,000	7,000	-	-	42
44	1,878	2,710	-	44	Vehicles: Rent/Lease	-	-	-	-	-	43
45	4,866	1,180	4,000	45	Training/Development: Staff	6,500	6,500	6,500	-	-	44
46			-	46	Training/Development: Board	-	-	-	-	-	45
47	1,827	1,814	2,000	47	Out of Town Travel: Staff	3,000	3,000	3,000	-	-	46
48			-	48	Out of Town Travel: Board	-	-	-	-	-	47
49	1,006	1,097	2,000	49	Local Mileage, Parking, Bus: Staff	2,000	2,000	2,000	-	-	48
50			-	50	Local Mileage, Parking, Bus: Board	-	-	-	-	-	49
51	459	219	1,500	51	Vol/Board/Staff/Cooperator expenses	2,000	2,000	2,000	-	-	50
52	641	1,523	1,500	52	Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	3,000	3,000	-	-	51
53		400	-	53	Misc Expenses		-	-			52
54				54							53
55				55							54
56	214,235	145,412	393,000	56	TOTAL MATERIALS AND SERVICES	294,600	294,600	294,600	-	-	55
57				57							56
58				58	CAPITAL OUTLAY						57
59	-	-	-	59	Office/Field Equipment		-	-	-	-	58
60	-	-	-	60	Vehicles		-	-	-	-	59
61	-	-	-	61	Improvements to Real Property		-	-	-	-	60
62				62	Purchase of Real Property						61
63	-	-	-	63	TOTAL CAPITAL OUTLAY	-	-	-	-	-	62
64				64							63
65				65	DEBT SERVICE						64
66	-	-	-	66	Payments to Principal						65
67	-	-	-	67	Interest and Fees						66
68				68							67
69	-	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	-	68

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021										
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental						
70	-	-	-	70	CONTINGENCIES					-	69				
71	-	-	-	71	Contingency					-	70				
72				72						71					
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS					-	72				
74	-	-	-	74	Transfer to Land Conservation Fund					-	73				
75	-	-	-	75	Transfer to Grants Fund					-	74				
76	-	-	-	76						75					
77				77						76					
78	-	-	-	78						77					
79	-	-	-	79						78					
80				80						79					
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES					-	80				
82				82						81					
83	572,173	554,270	828,593	83	Total Expenditures					778,829	801,155	801,155	-	-	82
84				84	ENDING FUND BALANCE										83
85	572,173	554,270	828,593	85	TOTAL REQUIREMENTS					778,829	801,155	801,155	-	-	84

FORM
LB 31

DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021					
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental	
				PERSONNEL SERVICES						
1	237,422	248,998	270,009	1	Salaries and Wages (Total of 3.0 FTE)	285,362	285,362	285,362		1
2	23,996	24,639	25,472	2	Payroll Taxes	26,641	26,641	26,641		2
3	396	293	688	3	Worker's Comp Insurance Policy	744	744	744		3
4	58,273	62,133	70,972	4	Employee Benefits	68,517	68,517	68,517		4
5			-	5	Overtime	-	-	-	-	5
6				6	Temporary Employees (Total of 0.0 FTE)			-	-	6
7				7	Paid Internships (Total of 0.0 FTE)			-	-	7
8				8						
9	320,086	336,063	367,141	9	TOTAL PERSONNEL SERVICES	381,263	381,263	381,263	-	8
10				10						9
				MATERIALS AND SERVICES						
11			-	11				-	-	10
12			-	12	Contracted Bookkeeper		-	-	-	11
13			-	13	Contracted Audit Services		-	-	-	12
14	9,587	19,016	20,000	14	Contracted Attorney	13,000	13,000	13,000	-	13
15				15	Contracted Information Technology Support		-	-	-	14
16	68,458	76,601	100,150	16	Contracted Services	127,422	127,422	127,422	-	15
17				17		-	-	-	-	16
18				18		-	-	-	-	17
19				19		-	-	-	-	18
20				20		-	-	-	-	19
21				21	Audit Filing Fee		-	-	-	20
22	50	25	25	22	Bank/LGIP Fees	25	25	25	-	21
23				23	Bulk Mail Permit Renewal		-	-	-	22
24		325		24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-	-	23
25	-			25	Licenses and Fees		-	-	-	24
26	5,435	3,767	5,447	26	Taxes	1,175	1,175	1,175	-	25
27	224	222	-	27	Utilities		-	-	-	26
28	1,015	1,374	1,704	28	Telecommunications	1,464	1,464	1,464	-	27
29	1,589	2,141	3,560	29	Repairs/Maintenance	1,000	1,000	1,000	-	28
30				30	Insurance		-	-	-	29
31	57	148	350	31	Office Supplies	350	350	350	-	30
32	126	121	350	32	Postage/Delivery	600	600	600	-	31
33	607	294	1,100	33	Printing/Copying	600	600	600	-	32
34	1,729	2,704	4,250	34	Office Furnishings and Equipment	4,550	4,550	4,550	-	33

FORM
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DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021					
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental	
35	154	42	500	35 Advertising	450	450	450	-	-	34
36	-	4	200	36 Signage, Banners, Displays	-	-	-	-	-	35
37	-			37 Public Relations Promo	-	-	-	-	-	36
38	625	250	625	38 Dues	675	675	675	-	-	37
39	2,735	3,330	10,437	39 Subscriptions	10,487	10,487	10,487	-	-	38
40	9,577	11,105	8,075	40 Program Supplies	11,460	11,460	11,460	-	-	39
41	432			41 Plant Sale Plants & Materials	-	-	-	-	-	40
42	255	220	288	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	288	288	288	-	-	41
43	-	46		43 Equipment Rental/Lease	-	-	-	-	-	42
44	-			44 Vehicles: Rent/Lease	-	-	-	-	-	43
45	4,812	1,468	3,000	45 Training/Development: Staff	3,000	3,000	3,000	-	-	44
46				46 Training/Development: Board	-	-	-	-	-	45
47	2,379	2,879	2,250	47 Out of Town Travel: Staff	2,250	2,250	2,250	-	-	46
48				48 Out of Town Travel: Board	-	-	-	-	-	47
49	1,216	1,429	1,300	49 Local Mileage, Parking, Bus: Staff	1,100	1,100	1,100	-	-	48
50				50 Local Mileage, Parking, Bus: Board	-	-	-	-	-	49
51	563	521	925	51 Vol/Board/Staff/Cooperator expenses	1,350	1,350	1,350	-	-	50
52	174	272	500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	750	750	750	-	-	51
53	7,172		-	53 Misc Expenses		-		-	-	52
54				54						53
55				55						54
56	118,971	128,301	165,036	56 TOTAL MATERIALS AND SERVICES	181,996	181,996	181,996	-	-	55
57				57						56
58				58 CAPITAL OUTLAY						57
59			-	59 Office/Field Equipment		-	-	-	-	58
60			-	60 Vehicles		-	-	-	-	59
61	31,304	14,986	12,000	61 Improvements to Real Property			-	-	-	60
62		4,005		62 Purchase of Real Property						61
63	31,304	18,991	12,000	63 TOTAL CAPITAL OUTLAY	-	-	-	-	-	62
64				64						63
65				65 DEBT SERVICE						64
66	-	-	-	66 Payments to Principal		-				65
67			-	67 Interest and Fees		-				66
68				68						67
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	68

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DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021						
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental		
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-	69
71	-	-	-	71	Contingency						70
72				72							71
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	72
74	-	-	-	74	Transfer to Land Conservation Fund						73
75	-	-	-	75	Transfer to Grants Fund						74
76	-	-	-	76							75
77				77							76
78	-	-	-	78		-	-	-	-	-	77
79	-	-	-	79							78
80				80							79
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	80
82				82							81
83	470,362	483,355	544,177	83	Total Expenditures	563,259	563,259	563,259	-	-	82
84				84	ENDING FUND BALANCE						83
85	470,362	483,355	544,177	85	TOTAL REQUIREMENTS	563,259	563,259	563,259	-	-	84

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DETAILED EXPENDITURES

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021					
Actual	Actual	Adopted Budget	Proposed		Revisions for	Approved by	Adopted by	Supplemental		
Second Preceding	First Preceding	Year 2019-20	Budget as of		Budget Comm Mtg	Budget Committee	Board			
Year 2017-18	Year 2018-19		3/2/2020	4/6/2020	5/4/2020	6/1/2020				
PERSONNEL SERVICES										
1	91,277	121,560	136,369	1	Salaries and Wages (Total of 2.3 FTE)	151,662	151,662	151,662		1
2	10,818	12,252	13,529	2	Payroll Taxes	14,779	14,779	14,779		2
3	2,246	1,702	3,544	3	Worker's Comp Insurance Policy	4,337	4,337	4,337		3
4	24,678	25,689	40,978	4	Employee Benefits	47,914	47,914	47,914		4
5			-	5	Overtime	-	-	-	-	5
6	15,930			6	Temporary Employees (Total of 0.0 FTE)					6
7				7	Paid Internships (Total of 0.0 FTE)					7
8				8						
9	144,949	161,203	194,421	9	TOTAL PERSONNEL SERVICES	218,692	218,692	218,692	-	- 8
10				10						9
MATERIALS AND SERVICES										
11				11						10
12			-	12	Contracted Bookkeeper		-	-	-	- 11
13			-	13	Contracted Audit Services		-	-	-	- 12
14			-	14	Contracted Attorney		-	-	-	- 13
15			-	15	Contracted Information Technology Support		-	-	-	- 14
16	52,823	15,550	30,240	16	Contracted Services	37,600	37,600	37,600	-	- 15
17			-	17		-	-	-	-	- 16
18			-	18		-	-	-	-	- 17
19			-	19		-	-	-	-	- 18
20			-	20		-	-	-	-	- 19
21			-	21	Audit Filing Fee	-	-	-	-	- 20
22	75	25	25	22	Bank/LGIP Fees	25	25	25	-	- 21
23				23	Bulk Mail Permit Renewal	-	-	-	-	- 22
24				24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-	- 23
25	2,402	990		25	Licenses and Fees	-	-	-	-	- 24
26	522	544	560	26	Taxes	577	577	577	-	- 25
27	16,609	18,117	18,758	27	Utilities	12,799	12,799	12,799	-	- 26
28	1,603	1,623	2,100	28	Telecommunications	3,432	3,432	3,432	-	- 27
29	12,488	7,109	9,350	29	Repairs/Maintenance	12,300	12,300	12,300	-	- 28
30				30	Insurance	-	-	-	-	- 29
31	515	18	300	31	Office Supplies	300	300	300	-	- 30
32	-	-	-	32	Postage/Delivery	-	-	-	-	- 31
33	-	430	400	33	Printing/Copying	400	400	400	-	- 32
34	-	-	-	34	Office Furnishings and Equipment	-	-	-	-	- 33

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DETAILED EXPENDITURES

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021					
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental	
35	405	400	35	Advertising	400	400	400	-	-	34
36	-	2,400	36	Signage, Banners, Displays	1,200	1,200	1,200	-	-	35
37	-	-	37	Public Relations Promo	-	-	-	-	-	36
38	-	-	38	Dues	-	-	-	-	-	37
39	-	84	39	Subscriptions	707	707	707	-	-	38
40	54,049	29,145	40	Program Supplies	27,442	27,442	27,442	-	-	39
41	48	-	41	Plant Sale Plants & Materials	-	-	-	-	-	40
42	-	610	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	610	610	610	-	-	41
43	320	150	43	Equipment Rental/Lease	1,260	1,260	1,260	-	-	42
44	-	-	44	Vehicles: Rent/Lease	-	-	-	-	-	43
45	760	925	45	Training/Development: Staff	1,950	1,950	1,950	-	-	44
46	-	-	46	Training/Development: Board	-	-	-	-	-	45
47	432	801	47	Out of Town Travel: Staff	1,230	1,230	1,230	-	-	46
48	-	-	48	Out of Town Travel: Board	-	-	-	-	-	47
49	1,390	1,266	49	Local Mileage, Parking, Bus: Staff	1,200	1,200	1,200	-	-	48
50	-	-	50	Local Mileage, Parking, Bus: Board	-	-	-	-	-	49
51	-	300	51	Vol/Board/Staff/Cooperator expenses	500	500	500	-	-	50
52	402	304	52	Meeting Refreshments, Annual, Budget, Board Mtgs	400	400	400	-	-	51
53	-	-	53	Misc Expenses	-	-	-	-	-	52
54	-	-	54							53
55	-	-	55							54
56	144,842	77,483	92,847	TOTAL MATERIALS AND SERVICES	104,332	104,332	104,332	-	-	55
57	-	-	57							56
58	-	-	58	CAPITAL OUTLAY						57
59	9,440	9,648	59	Office/Field Equipment	6,800	6,800	6,800	-	-	58
60	-	-	60	Vehicles	-	-	-	-	-	59
61	30,770	53,609	61	Improvements to Real Property	19,000	19,000	19,000	-	-	60
62	-	-	62	Purchase of Real Property	-	-	-	-	-	61
63	40,210	63,257	246,790	TOTAL CAPITAL OUTLAY	25,800	25,800	25,800	-	-	62
64	-	-	64							63
65	-	-	65	DEBT SERVICE						64
66	-	-	66	Payments to Principal						65
67	-	-	67	Interest and Fees						66
68	-	-	68							67
69	-	-	-	TOTAL DEBT SERVICE	-	-	-	-	-	68

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DETAILED EXPENDITURES

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2020-2021						
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20			Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental			
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-	69
71				71	Contingency						70
72				72							71
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	72
74				74	Transfer to Land Conservation Fund						73
75				75	Transfer to Grants Fund						74
76				76							75
77				77							76
78	-	-	-	78		-	-	-	-	-	77
79				79							78
80				80							79
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	80
82				82							81
83	330,001	301,942	534,058	83	Total Expenditures	348,824	348,824	348,824	-	-	82
84				84	ENDING FUND BALANCE						83
85	330,001	301,942	534,058	85	TOTAL REQUIREMENTS	348,824	348,824	348,824	-	-	84

FORM
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SPECIAL FUNDS

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

Land Conservation Fund **East Multnomah SWCD**
RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Modified Accrual Basis

Historical Data			DESCRIPTION	Budget for Next Year 2020-2021							
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20		Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental			
			RESOURCES								
1	5,926,573	6,275,740	6,834,631	1	Beginning Fund Balance	6,814,196	6,814,196	6,814,196	-	-	1
2				2	Working capital (accrual basis)		-	-	-	-	2
3				3	Previously levied taxes estimated to be received		-	-	-	-	3
4				4	Earning from temporary investments		-	-	-	-	4
5	1,000,000	675,000	500,000	5	Transfer from General Fund	500,000	500,000	500,000	-	-	5
6	100,291	159,257	100,000	6	Interest	100,000	100,000	100,000	-	-	6
7		760,316		7	Anticipated revenue from sale of property						7
8				8							8
9	7,026,864	7,870,313	7,434,631	9	Total resources, except taxes to be levied	7,414,196	7,414,196	7,414,196	-	-	9
10	-		-	10	Taxes necessary to balance		-	-	-	-	10
11	-		-	11	Taxes collected in year levied		-	-	-	-	11
12	7,026,864	7,870,313	7,434,631	12	TOTAL RESOURCES	7,414,196	7,414,196	7,414,196	-	-	12
13				13							13
14				14	REQUIREMENTS - CAPITAL OUTLAY						14
15	751,124	1,006,117	7,284,631	15	Purchase of Easements and Real Property	7,264,196	7,264,196	7,264,196	-	-	15
16				16	External Stewardship Endowment Funds	-	-	-	-	-	16
17	751,124	1,006,117	7,284,631	17							17
18				18	TOTAL CAPITAL OUTLAY	7,264,196	7,264,196	7,264,196	-	-	17
19				19							18
20			150,000	20	REQUIREMENTS - MATERIALS & SERVICES						19
21			150,000	21	Contracted Attorney	150,000	150,000	150,000	-	-	20
22				22	TOTAL MATERIALS & SERVICES	150,000	150,000	150,000	-	-	21
23	751,124	1,006,117	7,434,631	23							22
24				24	Total Expenses	7,414,196	7,414,196	7,414,196	-	-	23
25				25							24
26				26							25
27	6,275,740	6,864,196	-	27	Ending Fund Balance	-	-	-	-	-	26
28	7,026,864	7,870,313	7,434,631	28	TOTAL REQUIREMENTS	7,414,196	7,414,196	7,414,196	-	-	27
29				29							28

FORM
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SPECIAL FUNDS

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

Grants Fund

East Multnomah SWCD

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Modified Accrual Basis

Historical Data			DESCRIPTION	Budget for Next Year 2020-2021							
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20		Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental			
RESOURCES											
1	934,168	1,158,839	773,839	1	Beginning Fund Balance	438,033	438,033	438,033	-	-	1
2				2	Working capital (accrual basis)						2
3				3	Previously levied taxes estimated to be received						3
4				4	Earning from temporary investments						4
5	1,204,380	904,000	678,523	5	Transfer from General Fund	999,319	924,319	924,319	-	-	5
6	16,551	24,501	20,000	6	Interest	20,000	20,000	20,000	-	-	6
7				7	Misc Income (Rebates/Refunds etc.)						7
8				8							8
9	2,155,100	2,087,341	1,472,362	9	Total resources, except taxes to be levied	1,457,352	1,382,352	1,382,352	-	-	9
10	-			10	Taxes necessary to balance						10
11	-			11	Taxes collected in year levied						11
12	2,155,100	2,087,341	1,472,362	12	TOTAL RESOURCES	1,457,352	1,382,352	1,382,352	-	-	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15	339,793	234,530	622,362	15	PIC (Prtnrs In Conservation) Grants-new awards	600,000	600,000	600,000	-	-	15
16	356,016	323,441	367,000	16	PIC (Prtnrs In Conservation) Grants-prior outstandin	367,020	292,020	292,020	-	-	16
17	55,983	84,539	100,000	17	CLIP (Cost Share to Landowners)-new awards	100,000	100,000	100,000	-	-	17
18	12,349	2,180	21,000	18	CLIP (Cost Share to Landowners)-prior outstanding	75,000	75,000	75,000	-	-	18
19	49,473	59,942	62,000	19	SPACE (Small Proj & Community Event) Grants	62,000	62,000	62,000	-	-	19
20	17,730			20	Strategic Conservation Investments						20
21	161,347	309,199	230,000	21	Strategic Partnerships-new awards	230,000	230,000	230,000	-	-	21
22			70,000	22	Strategic Partnerships-prior outstanding	23,332	23,332	23,332	-	-	22
23	3,570		-	23	Outdoor School Support			-	-	-	23
24	996,260	1,013,831	1,472,362	24	TOTAL MATERIALS & SERVICES	1,457,352	1,382,352	1,382,352	-	-	24
25				25							25
26	996,260	1,013,831	1,472,362	26	Total Expenses	1,457,352	1,382,352	1,382,352	-	-	26
27				27							27
28				28							28
29	1,158,839	1,073,510	-	29	Ending Fund Balance	-	-	-	-	-	29
30	2,155,100	2,087,341	1,472,362	30	TOTAL REQUIREMENTS	1,457,352	1,382,352	1,382,352	-	-	30

FORM
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SPECIAL FUNDS

Partner Grants Management Fund

EMSWCD '20-21 Budget - 3rd Draft_4-7-2020

East Multnomah SWCD

<i>Modified Accrual Basis</i>			DESCRIPTION	<i>Modified Accrual Basis</i>						
Historical Data				Budget for Next Year 2020-2021						
Actual Second Preceding Year 2017-18	Actual First Preceding Year 2018-19	Adopted Budget Year 2019-20		Proposed Budget as of 3/2/2020	Revisions for Budget Comm Mtg 4/6/2020	Approved by Budget Committee 5/4/2020	Adopted by Board 6/1/2020	Supplemental		
			RESOURCES							
1	-	-	1	Beginning Fund Balance						1
2	-		2	Working capital (accrual basis)						2
3	-		3	Previously levied taxes estimated to be received						3
4	-		4	Earning from temporary investments						4
5	-		5	Transfer from General Fund						5
6	-	27,172	6	Anticipated Partner Grant Total	25,000	25,000	25,000	-	-	6
7			7							7
8			8							8
9	-	27,172	9	Total resources, except taxes to be levied	25,000	25,000	25,000	-	-	9
10	-		10	Taxes necessary to balance						10
11	-		11	Taxes collected in year levied						11
12	-	27,172	12	TOTAL RESOURCES	25,000	25,000	25,000	-	-	12
13			13							13
14			14	REQUIREMENTS - MATERIALS & SERVICES						14
15		25,000	15	OWEB Small Grants	25,000	25,000	25,000	-	-	15
16	-	20,000	16	Other Grants - Local Emergency Planning Committee (LEPC)						16
17	-	20,000	17	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	-	-	17
18			18							18
19			19							19
20			20							20
21			21							21
22	-	20,000	22	Total Expenses	25,000	25,000	25,000	-	-	22
23			23							23
24			24							24
25			25							25
26			26							26
27	-	7,172	27	Ending Fund Balance	-	-	-	-	-	27
28	-	27,172	28	TOTAL REQUIREMENTS	25,000	25,000	25,000	-	-	28



**East Multnomah Soil and Water Conservation District
Budget Committee Resolution No 2020-05-01**

Approval of FY 20-21 Budget and certification of tax

BE IT RESOLVED that the Budget Committee of the East Multnomah Soil and Water Conservation District hereby approves the budget as amended by the Committee and sets the maximum tax levy for FY 2020-2021 at the permanent rate limit for the District which is .1000/\$1000 assessed value or ten cents (\$0.10) per thousand.

Approved and declared adopted by a majority of the Budget Committee on this 4th day of May 2020.

**EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
MULTNOMAH COUNTY, OREGON**

By: _____
Mike Guebert, Presiding Officer