

**RESOURCES**

**East Multnomah SWCD**

**GENERAL FUND**

*Modified Accrual Basis*

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2021-2022						
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
1	1,685,650	2,240,060	2,268,448	1	Beginning Fund Balance	3,179,708	3,179,708	3,179,708	-	-	1
2			100,000	2	Previously levied taxes estimated to be received	100,000	100,000	100,000	-	-	2
3		47,493		3	Prior period adjustment per FY19-20 audit		-	-	-	-	3
4				4	<b>OTHER RESOURCES</b>		-	-	-	-	4
5	23,546	24,995	24,995	5	Op: ODA Administrative Grant	24,995	24,995	24,995	-	-	5
6	66,856	91,229	80,000	6	Op: Interest on Bank/LGIP Accts	35,000	35,000	35,000	-	-	6
7	6,098	19,832	5,000	7	Op: Misc. (Refunds, Rebates, etc)	-	-	-	-	-	7
8				8	Op:		-	-	-	-	8
9				9	Op:		-	-	-	-	9
10				10	Op:		-	-	-	-	10
11				11	Op:		-	-	-	-	11
12				12	Op:		-	-	-	-	12
13	64,296	53,572	33,660	13	CL/HIP: Rental Income	44,010	44,010	44,010	-	-	13
14				14	CL:		-	-	-	-	14
15				15	RL: Reimbursements from Partners	-	-	-	-	-	15
16	72,392	58,320	58,320	16	RL: ODA Scope of Work Funds	58,320	58,320	58,320	-	-	16
17			15,000	17	RL: USFS Gorge Grant	15,000	15,000	15,000	-	-	17
18				18	RL:		-	-	-	-	18
19				19	RL:		-	-	-	-	19
20	3,192	-	55,566	20	HIP: Reimbursements	9,950	9,950	9,950	-	-	20
21				21	HIP:		-	-	-	-	21
22	42,456	49,228	50,000	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	<b>1,964,486</b>	<b>2,584,729</b>	<b>2,690,989</b>	30	Total resources, except taxes to be levied	<b>3,516,983</b>	<b>3,516,983</b>	<b>3,516,983</b>	-	-	30
31	4,974,571	5,027,587	5,095,372	31	Taxes necessary to balance	5,292,567	5,292,567	5,292,567	-	-	31
32				32	Taxes collected in year levied						32
33	<b>6,939,057</b>	<b>7,612,316</b>	<b>7,786,361</b>	33	<b>TOTAL RESOURCES</b>	<b>8,809,550</b>	<b>8,809,550</b>	<b>8,809,550</b>	-	-	33

**EXPENDITURE SUMMARY  
GENERAL FUND**

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022				
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental
				<b>PERSONNEL SERVICES</b>					
1	498,765	489,592	617,148	1 Finance & Operations	694,675	694,675	694,675	-	- 1
2	659,612	699,684	693,849	2 Rural Lands Program	725,030	725,030	725,030	-	- 2
3	408,858	396,119	506,555	3 Urban Lands Program	525,320	525,320	525,320	-	- 3
4	336,063	362,329	381,263	4 Conservation Legacy Program	395,893	395,893	395,893	-	- 4
5	161,203	190,868	218,692	5 Headwaters Farm Program	266,257	266,257	266,257	-	- 5
6				6					6
7	<b>2,064,500</b>	<b>2,138,592</b>	<b>2,417,507</b>	7 <b>TOTAL PERSONNEL SERVICES</b>	<b>2,607,175</b>	<b>2,607,175</b>	<b>2,607,175</b>	-	- 7
				<b>MATERIALS AND SERVICES</b>					
8				8					8
9	211,475	235,509	422,690	9 Finance & Operations	556,113	556,113	611,113	-	- 9
10	387,438	337,406	459,150	10 Rural Lands Program	511,030	511,030	511,030	-	- 10
11	145,412	293,552	294,600	11 Urban Lands Program	407,600	407,600	407,600	-	- 11
12	128,301	109,772	181,996	12 Conservation Legacy Program	239,445	239,445	239,445	-	- 12
13	77,483	94,022	104,332	13 Headwaters Farm Program	124,575	124,575	124,575	-	- 13
14				14					14
15	<b>950,109</b>	<b>1,070,261</b>	<b>1,462,768</b>	15 <b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,838,763</b>	<b>1,838,763</b>	<b>1,893,763</b>	-	- 15
16				16					16
				<b>CAPITAL OUTLAY</b>					
17				17					17
18	17,133	25,900	6,800	18 Office/Field Equipment	-	-	30,000	-	- 18
19	-	57,050	-	19 Vehicles	-	-	-	-	- 19
20	88,255	266,455	86,000	20 Improvements to Real Property/Purchase of Prop.	104,400	104,400	104,400	-	- 20
21	<b>105,388</b>	<b>349,405</b>	<b>92,800</b>	21 <b>TOTAL CAPITAL OUTLAY</b>	<b>104,400</b>	<b>104,400</b>	<b>134,400</b>	-	- 21
22				22					22
				<b>DEBT SERVICE</b>					
23				23					23
24	-	-	-	24 Payments to Principle	-	-	-	-	- 24
25	-	-	-	25 Interest and Fees	-	-	-	-	- 25
26	-	-	-	26			-	-	- 26
27				27					27
				<b>TRANSFERRED TO OTHER FUNDS</b>					
28				28					28
29	675,000	500,000	500,000	29 Transfer to Land Conservation Fund	500,000	500,000	500,000	-	- 29
30	904,000	678,523	924,319	30 Transfer to Grants Fund	714,085	714,085	714,085	-	- 30
31				31					31
32		-		32					32
33		-	402,430	33 Contingency	400,000	400,000	400,000	-	- 33
34	<b>1,579,000</b>	<b>1,178,523</b>	<b>1,826,749</b>	34 <b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	<b>1,614,085</b>	<b>1,614,085</b>	<b>1,614,085</b>	-	- 34
35	<b>4,698,997</b>	<b>4,736,781</b>	<b>5,799,824</b>	35 <b>TOTAL EXPENDITURES</b>	<b>6,164,423</b>	<b>6,164,423</b>	<b>6,249,423</b>	-	- 35
36	2,240,060	2,875,535	1,986,537	36 Ending Fund Balance	2,645,126	2,645,126	2,560,126	-	- 36
37	<b>6,939,057</b>	<b>7,612,316</b>	<b>7,786,361</b>	37 <b>TOTAL</b>	<b>8,809,550</b>	<b>8,809,550</b>	<b>8,809,550</b>	-	- 37

**DETAILED EXPENDITURES**

**East Multnomah SWCD**

*Modified Accrual Basis*

**ENTIRE GENERAL FUND**

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022				
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 44,256	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental
				<b>PERSONNEL SERVICES</b>					
1	1,529,016	1,594,264	1,668,145	1 Salaries and Wages (Total of 20.5 FTE)	1,766,600	1,766,600	1,766,600	-	- 1
2	154,227	153,289	158,157	2 Payroll Taxes	167,314	167,314	167,314	-	- 2
3	11,477	17,805	18,665	3 Worker's Comp Insurance Policy	21,672	21,672	21,672	-	- 3
4	369,780	373,234	448,856	4 Employee Benefits	496,043	496,043	496,043	-	- 4
5	-	-	-	5 Overtime	0	-	-	-	- 5
6	-	-	66,147	6 Temporary Employees (Total of 2.5 FTE)	155,546	155,546	155,546	-	- 6
7			57,537	7 Paid Internships (Total of 0.0 FTE)		-	-	-	- 7
8				8		-			8
9	<b>2,064,500</b>	<b>2,138,592</b>	<b>2,417,507</b>	9 <b>TOTAL PERSONNEL SERVICES</b>	<b>2,607,175</b>	<b>2,607,175</b>	<b>2,607,175</b>	-	- 9
10				10					10
				<b>MATERIALS AND SERVICES</b>					
11				11					11
12	21,000	21,000	21,000	12 Contracted Bookkeeper	24,000	24,000	24,000	-	- 12
13	5,100	5,350	6,000	13 Contracted Audit Services	6,000	6,000	6,000	-	- 13
14	37,036	18,118	20,500	14 Contracted Attorney	32,000	32,000	32,000	-	- 14
15	27,808	15,426	21,000	15 Contracted Information Technology Support	24,000	24,000	24,000	-	- 15
16	545,713	696,181	915,822	16 Contracted Services	1,220,976	1,220,976	1,272,976	-	- 16
17	-	-	-	17		-	-	-	- 17
18	-	-	-	18		-	-	-	- 18
19	-	-	-	19		-	-	-	- 19
20	-	-	-	20		-	-	-	- 20
21	250	250	250	21 Audit Filing Fee	250	250	250	-	- 21
22	1,720	2,095	2,500	22 Bank/LGIP Fees	2,475	2,475	2,475	-	- 22
23	235	235	300	23 Bulk Mail Permit Renewal	275	275	275	-	- 23
24	2,545	2,835	3,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000	-	- 24
25	5,483	4,334	7,150	25 Licenses and Fees	7,496	7,496	7,496	-	- 25
26	4,311	5,903	1,752	26 Taxes	8,050	8,050	8,050	-	- 26
27	24,573	24,436	21,299	27 Utilities	22,566	22,566	22,566	-	- 27
28	18,857	22,564	24,616	28 Telecommunications	26,820	26,820	26,820	-	- 28
29	20,033	16,489	35,300	29 Repairs/Maintenance	44,350	44,350	44,350	-	- 29
30	14,112	16,452	18,750	30 Insurance	20,000	20,000	20,000	-	- 30
31	4,663	3,458	9,250	31 Office Supplies	7,450	7,450	7,450	-	- 31
32	1,948	2,705	6,900	32 Postage/Delivery	8,600	8,600	8,600	-	- 32
33	13,161	21,593	19,600	33 Printing/Copying	20,100	20,100	20,100	-	- 33
34	7,081	14,926	16,650	34 Office Furnishings and Equipment	19,190	19,190	19,190	-	- 34

FORM  
LB 31

**DETAILED EXPENDITURES**

EMSWCD '21-22 Budget - BC3 Draft 5-3-2021

**East Multnomah SWCD**

*Modified Accrual Basis*

**ENTIRE GENERAL FUND**

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022						
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 44,256	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
35	442	5,332	7,850		35	Advertising	8,700	8,700	8,700	-	-
36	4	3,420	7,200	36	Signage, Banners, Displays	4,800	4,800	4,800	-	-	36
37	14,619	9,672	18,500	37	Public Relations Promo	18,700	18,700	18,700	-	-	37
38	8,384	9,424	13,175	38	Dues	13,925	13,925	13,925	-	-	38
39	16,592	26,991	29,994	39	Subscriptions	38,898	38,898	38,898	-	-	39
40	79,144	60,918	103,602	40	Program Supplies	106,940	71,940	71,940	-	-	40
41	16,970	17,902	20,000	41	Plants & Materials	45,000	80,000	80,000	-	-	41
42	2,210	1,678	5,298	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	5,002	5,002	5,002	-	-	42
43	4,488	6,281	11,260	43	Equipment Rental/Lease	12,260	12,260	12,260	-	-	43
44	12,736	7,799	8,000	44	Vehicles: Rent/Lease	8,000	8,000	8,000	-	-	44
45	8,748	9,290	22,950	45	Training/Development: Staff	19,550	19,550	19,550	-	-	45
46	550	-	7,000	46	Training/Development: Board	7,000	7,000	7,000	-	-	46
47	8,823	2,789	12,980	47	Out of Town Travel: Staff	9,330	9,330	9,330	-	-	47
48	982	-	4,000	48	Out of Town Travel: Board	2,000	2,000	2,000	-	-	48
49	8,982	5,359	9,800	49	Local Mileage, Parking, Bus: Staff	9,800	9,800	9,800	-	-	49
50	-	-	500	50	Local Mileage, Parking, Bus: Board	500	500	500	-	-	50
51	4,413	3,160	12,150	51	Vol/Board/Staff/Cooperator expenses	14,940	14,940	17,940	-	-	51
52	5,460	5,418	16,270	52	Meeting Refreshments, Annual, Budget, Board Mtgs	15,170	15,170	15,170	-	-	52
53	427	-	-	53	Misc Expenses	-	-	-	-	-	53
54	507	477	600	54	Payroll Services	650	650	650	-	-	54
55				55							55
56	<b>950,109</b>	<b>1,070,261</b>	<b>1,462,768</b>	56	<b>TOTAL MATERIALS AND SERVICES</b>	<b>1,838,763</b>	<b>1,838,763</b>	<b>1,893,763</b>	-	-	56
57				57							57
58				58	<b>CAPITAL OUTLAY</b>						58
59	17,133	25,900	6,800	59	Office/Field Equipment	-	-	30,000	-	-	59
60	-	57,050	-	60	Vehicles	-	-	-	-	-	60
61	84,250	266,455	86,000	61	Improvements to Real Property	104,400	104,400	104,400	-	-	61
62	4,005	-	-	62	Purchase of Real Property	-	-	-	-	-	62
63	<b>105,388</b>	<b>349,405</b>	<b>92,800</b>	63	<b>TOTAL CAPITAL OUTLAY</b>	<b>104,400</b>	<b>104,400</b>	<b>134,400</b>	-	-	63
64				64							64
65				65	<b>DEBT SERVICE</b>						65
66	-	-	-	66	Payments to Principal	-	-	-	-	-	66
67	-	-	-	67	Interest and Fees	-	-	-	-	-	67
68				68							68
69	-	-	-	69	<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-	69

**FORM  
LB 31**

**DETAILED EXPENDITURES**

EMSWCD '21-22 Budget - BC3 Draft 5-3-2021

**East Multnomah SWCD**

*Modified Accrual Basis*

**ENTIRE GENERAL FUND**

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022										
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 44,256	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental						
70	-	-	<b>402,430</b>	70	CONTINGENCIES					<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	-	-	70
71	-	-	402,430	71	Contingency					400,000	400,000	400,000	-	-	71
72				72											72
73	<b>1,579,000</b>	<b>1,178,523</b>	<b>1,424,319</b>	73	TRANSFERS TO SPECIAL FUNDS					<b>1,214,085</b>	<b>1,214,085</b>	<b>1,214,085</b>	-	-	73
74	675,000	500,000	500,000	74	Transfer to Land Conservation Fund					500,000	500,000	500,000	-	-	74
75	904,000	678,523	924,319	75	Transfer to Grants Fund					714,085	714,085	714,085	-	-	75
76				76											76
77				77											77
78				78											78
79				79											79
80				80											80
81	<b>1,579,000</b>	<b>1,178,523</b>	<b>1,826,749</b>	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>					<b>1,614,085</b>	<b>1,614,085</b>	<b>1,614,085</b>	-	-	81
82				82											82
83	<b>4,698,997</b>	<b>4,736,781</b>	<b>5,799,824</b>	83	<b>Total Expenditures</b>					<b>6,164,423</b>	<b>6,164,423</b>	<b>6,249,423</b>	-	-	83
84	2,240,060	2,875,535	1,986,537	84	<b>ENDING FUND BALANCE</b>					<b>2,645,126</b>	<b>2,645,126</b>	<b>2,560,126</b>			84
85	<b>6,939,057</b>	<b>7,612,316</b>	<b>7,786,361</b>	85	<b>TOTAL REQUIREMENTS</b>					<b>8,809,550</b>	<b>8,809,550</b>	<b>8,809,550</b>	-	-	85

**DETAILED EXPENDITURES**  
**Finance & Operations**

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022							
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental			
				<b>PERSONNEL SERVICES</b>								
1	377,394	374,691	406,604	1	Salaries and Wages (Total of 4.5 FTE)	432,464	432,464	432,464			1	
2	38,196	32,246	38,157	2	Payroll Taxes	40,486	40,486	40,486			2	
3	1,409	1,449	1,745	3	Worker's Comp Insurance Policy	1,908	1,908	1,908			3	
4	81,766	81,206	104,495	4	Employee Benefits	125,261	125,261	125,261			4	
5			-	5	Overtime	-	-	-			- 5	
6			66,147	6	Temporary Employees (Total of 1.5 FTEs)	94,556	94,556	94,556			6	
7				7	Paid Internships (Total of 0.0 FTE)		-	-			7	
8				8		-	-	-			8	
9	<b>498,765</b>	<b>489,592</b>	<b>617,148</b>	9	<b>TOTAL PERSONNEL SERVICES</b>	<b>694,675</b>	<b>694,675</b>	<b>694,675</b>			- 9	
10				10							10	
				<b>MATERIALS AND SERVICES</b>								
12	21,000	21,000	21,000	12	Contracted Bookkeeper	24,000	24,000	24,000			- 12	
13	5,100	5,350	6,000	13	Contracted Audit Services	6,000	6,000	6,000			- 13	
14	18,020	7,030	7,500	14	Contracted Attorney	10,000	10,000	10,000			- 14	
15	27,808	15,426	21,000	15	Contracted Information Technology Support	24,000	24,000	24,000			- 15	
16	49,928	105,176	190,000	16	Contracted Services	314,500	314,500	366,500			- 16	
17				17		-	-	-			- 17	
18				18			-	-			- 18	
19				19			-	-			- 19	
20				20			-	-			- 20	
21	250	250	250	21	Audit Filing Fee	250	250	250			- 21	
22	179	163	450	22	Bank/LGIP Fees	400	400	400			- 22	
23	235	235	300	23	Bulk Mail Permit Renewal	275	275	275			- 23	
24	2,220	1,924	3,000	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000			- 24	
25	3,971	3,124	6,050	25	Licenses and Fees	6,090	6,090	6,090			- 25	
26				26	Taxes	-	-	-			- 26	
27	6,235	5,977	8,500	27	Utilities	8,000	8,000	8,000			- 27	
28	9,253	10,565	12,720	28	Telecommunications	14,520	14,520	14,520			- 28	
29	10,783	6,948	22,000	29	Repairs/Maintenance	26,500	26,500	26,500			- 29	
30	14,112	16,452	18,750	30	Insurance	20,000	20,000	20,000			- 30	
31	3,874	3,058	7,000	31	Office Supplies	5,300	5,300	5,300			- 31	
32	173	251	1,800	32	Postage/Delivery	800	800	800			- 32	
33	4,593	3,410	6,600	33	Printing/Copying	6,600	6,600	6,600			- 33	
34	2,878	1,514	6,600	34	Office Furnishings and Equipment	8,800	8,800	8,800			- 34	

**DETAILED EXPENDITURES**  
Finance & Operations

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022				
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental
35	-	-	1,500	35 Advertising	1,500	1,500	1,500	-	35
36	-	159	500	36 Signage, Banners, Displays	500	500	500	-	36
37	4,230	1,227	6,000	37 Public Relations Promo	6,200	6,200	6,200	-	37
38	7,804	7,934	11,950	38 Dues	11,950	11,950	11,950	-	38
39	5,008	6,139	9,100	39 Subscriptions	13,468	13,468	13,468	-	39
40	127	327	8,800	40 Program Supplies	2,500	2,500	2,500	-	40
41			-	41 Plants & Materials	-	-	-	-	41
42	520	466	2,800	42 Rent Space: Mtg/Wkshp/Storage/Event/Sale	2,800	2,800	2,800	-	42
43	-	-	2,000	43 Equipment Rental/Lease	2,000	2,000	2,000	-	43
44		1,297	-	44 Vehicles: Rent/Lease	-	-	-	-	44
45	1,895	2,874	4,500	45 Training/Development: Staff	5,000	5,000	5,000	-	45
46	550	-	7,000	46 Training/Development: Board	7,000	7,000	7,000	-	46
47	1,457	271	2,500	47 Out of Town Travel: Staff	1,500	1,500	1,500	-	47
48	982	-	4,000	48 Out of Town Travel: Board	2,000	2,000	2,000	-	48
49	1,226	404	1,500	49 Local Mileage, Parking, Bus: Staff	1,500	1,500	1,500	-	49
50	-	-	500	50 Local Mileage, Parking, Bus: Board	500	500	500	-	50
51	3,673	2,310	8,300	51 Vol/Board/Staff/Cooperator expenses	7,690	7,690	10,690	-	51
52	2,857	3,771	11,620	52 Meeting Refreshments, Annual, Budget, Board Mtgs	10,320	10,320	10,320	-	52
53	27	-	-	53 Misc Expenses	-	-	-	-	53
54	507	477	600	54 Payroll Expense	650	650	650	-	54
55				55	-	-	-	-	55
56	<b>211,475</b>	<b>235,509</b>	<b>422,690</b>	56 <b>TOTAL MATERIALS AND SERVICES</b>	<b>556,113</b>	<b>556,113</b>	<b>611,113</b>	-	<b>56</b>
57				57					57
58				58 <b>CAPITAL OUTLAY</b>					58
59	7,485	-	-	59 Office/Field Equipment	-	-	-	-	59
60		57,050	-	60 Vehicles	-	-	-	-	60
61	15,655	21,600	67,000	61 Improvements to Real Property	62,000	62,000	62,000	-	61
62				62 Purchase of Real Property	-	-	-	-	62
63	<b>23,140</b>	<b>78,650</b>	<b>67,000</b>	63 <b>TOTAL CAPITAL OUTLAY</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	-	<b>63</b>
64				64					64
65				65 <b>DEBT SERVICE</b>					65
66	-	-	-	66 Payments to Principal	-	-	-	-	66
67			-	67 Interest and Fees	-	-	-	-	67
68				68					68
69	-	-	-	69 <b>TOTAL DEBT SERVICE</b>	-	-	-	-	<b>69</b>

**FORM  
LB 31**

**DETAILED EXPENDITURES  
Finance & Operations**

EMSWCD '21-22 Budget - BC3 Draft 5-3-2021

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022						
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
70	-	-	-	70	<b>CONTINGENCIES</b>	-	-	-	-	-	70
71	-	-	-	71	Contingency						71
72				72							72
73	-	-	-	73	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	-	73
74	-		-	74	Transfer to Land Conservation Fund						74
75	-		-	75	Transfer to Grants Fund						75
76	-		-	76							76
77				77							77
78	-	-	-	78		-	-	-	-	-	78
79	-		-	79							79
80				80							80
81	-	-	-	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	-	81
82				82							82
83	<b>733,379</b>	<b>803,751</b>	<b>1,106,838</b>	83	<b>Total Expenditures</b>	<b>1,312,788</b>	<b>1,312,788</b>	<b>1,367,788</b>	-	-	<b>83</b>
84				84	<b>ENDING FUND BALANCE</b>						<b>84</b>
85	<b>733,379</b>	<b>803,751</b>	<b>1,106,838</b>	85	<b>TOTAL REQUIREMENTS</b>	<b>1,312,788</b>	<b>1,312,788</b>	<b>1,367,788</b>	-	-	<b>85</b>



**DETAILED EXPENDITURES**  
Rural Lands Program

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022					
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
				<b>PERSONNEL SERVICES</b>						
1	472,217	501,379	498,400	1 Salaries and Wages (Total of 6.5 FTE)	520,704	520,704	520,704			1
2	47,750	50,029	47,634	2 Payroll Taxes	49,732	49,732	49,732			2
3	7,527	11,227	10,697	3 Worker's Comp Insurance Policy	11,924	11,924	11,924			3
4	132,118	137,049	137,118	4 Employee Benefits	142,670	142,670	142,670			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						8
9	<b>659,612</b>	<b>699,684</b>	<b>693,849</b>	9 <b>TOTAL PERSONNEL SERVICES</b>	<b>725,030</b>	<b>725,030</b>	<b>725,030</b>	-	-	<b>9</b>
10				10						10
				<b>MATERIALS AND SERVICES</b>						
11				11			-			11
12			-	12 Contracted Bookkeeper	-	-	-			- 12
13			-	13 Contracted Audit Services	-	-	-			- 13
14				14 Contracted Attorney	-	-	-			14
15				15 Contracted Information Technology Support	-	-	-			15
16	315,537	278,073	361,800	16 Contracted Services	428,650	428,650	428,650			16
17			-	17			-			17
18			-	18			-			18
19			-	19			-			19
20			-	20			-			20
21			-	21 Audit Filing Fee	-	-	-			21
22	25	25	-	22 Bank/LGIP Fees	-	-	-			22
23			-	23 Bulk Mail Permit Renewal	-	-	-			23
24			-	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-			24
25			-	25 Licenses and Fees	-	-	-			25
26			-	26 Taxes	-	-	-			26
27			-	27 Utilities	-	-	-			27
28	4,502	5,470	4,500	28 Telecommunications	5,000	5,000	5,000			28
29				29 Repairs/Maintenance	-	-	-			29
30				30 Insurance	-	-	-			30
31	245	50	600	31 Office Supplies	500	500	500			31
32	264	837	500	32 Postage/Delivery	500	500	500			32
33	2,231	1,720	4,000	33 Printing/Copying	4,000	4,000	4,000			33
34	1,499	5,264	2,500	34 Office Furnishings and Equipment	3,000	3,000	3,000			- 34

**DETAILED EXPENDITURES**  
Rural Lands Program

**East Multnomah SWCD**

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022					
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
35	-	2,500	500	35	Advertising	500	500	500		35
36	-	-	500	36	Signage, Banners, Displays	500	500	500		36
37	22	-	500	37	Public Relations Promo	500	500	500		37
38	330	115	550	38	Dues	550	550	550		38
39	4,891	6,918	4,700	39	Subscriptions	3,530	3,530	3,530		39
40	37,190	23,803	53,400	40	Program Supplies	43,900	8,900	8,900		40
41			-	41	Plants & Materials	-	35,000	35,000		41
42	676	399	600	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	400	400	400		42
43	383	251	1,000	43	Equipment Rental/Lease	1,000	1,000	1,000		43
44	10,026	6,502	8,000	44	Vehicles: Rent/Lease	8,000	8,000	8,000		44
45	3,280	2,143	7,000	45	Training/Development: Staff	5,000	5,000	5,000		45
46				46	Training/Development: Board	-	-	-		46
47	1,872	874	4,000	47	Out of Town Travel: Staff	1,000	1,000	1,000		47
48			-	48	Out of Town Travel: Board	-	-	-		48
49	3,964	2,395	4,000	49	Local Mileage, Parking, Bus: Staff	4,000	4,000	4,000		49
50			-	50	Local Mileage, Parking, Bus: Board	-	-	-		50
51			-	51	Vol/Board/Staff/Cooperator expenses	-	-	-		51
52	503	67	500	52	Meeting Refreshments, Annual, Budget, Board Mtgs	500	500	500		52
53				53	Misc Expenses		-		-	53
54				54		-	-	-	-	54
55				55						55
56	387,438	337,406	459,150	56	<b>TOTAL MATERIALS AND SERVICES</b>	<b>511,030</b>	<b>511,030</b>	<b>511,030</b>	-	- 56
57		-		57						57
58				58	<b>CAPITAL OUTLAY</b>					58
59			-	59	Office/Field Equipment		-	-	-	- 59
60			-	60	Vehicles		-	-	-	- 60
61	-	-		61	Improvements to Real Property		-	-	-	- 61
62				62	Purchase of Real Property					62
63	-	-	-	63	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	- 63
64				64						64
65				65	<b>DEBT SERVICE</b>					65
66	-	-	-	66	Payments to Principal	-				- 66
67	-	-	-	67	Interest and Fees	-				- 67
68				68						68
69	-	-	-	69	<b>TOTAL DEBT SERVICE</b>	-	-	-	-	- 69

**FORM  
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**DETAILED EXPENDITURES  
Rural Lands Program**

EMSWCD '21-22 Budget - BC3 Draft 5-3-2021

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022					
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-	-
71	-	-	-	71	Contingency					-
72				72						72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund					-
75	-	-	-	75	Transfer to Grants Fund					-
76	-	-	-	76						-
77				77						77
78	-	-	-	78						78
79	-	-	-	79						-
80				80						80
<b>81</b>	-	-	-	<b>81</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	-
82				82						82
<b>83</b>	<b>1,047,050</b>	<b>1,037,090</b>	<b>1,152,999</b>	<b>83</b>	<b>Total Expenditures</b>	<b>1,236,060</b>	<b>1,236,060</b>	<b>1,236,060</b>	-	-
<b>84</b>	-			<b>84</b>	<b>ENDING FUND BALANCE</b>					<b>84</b>
<b>85</b>	<b>1,047,050</b>	<b>1,037,090</b>	<b>1,152,999</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,236,060</b>	<b>1,236,060</b>	<b>1,236,060</b>	-	-

**DETAILED EXPENDITURES**  
Urban Lands Program

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022				
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental
				PERSONNEL SERVICES					
1	308,848	307,207	326,117	1 Salaries and Wages (Total of 4.0 FTE)	337,230	337,230	337,230		1
2	31,391	30,872	30,947	2 Payroll Taxes	32,018	32,018	32,018		2
3	546	1,063	1,142	3 Worker's Comp Insurance Policy	1,189	1,189	1,189		3
4	68,074	56,977	90,812	4 Employee Benefits	93,895	93,895	93,895		4
5			-	5 Overtime	-	-	-		5
6				6 Temporary Employees (Total of 1.0 FTE)	60,990	60,990	60,990		6
7			57,537	7 Paid Internships (Total of 0.0 FTE)	-	-	-	-	7
8				8					8
9	408,858	396,119	506,555	9 TOTAL PERSONNEL SERVICES	525,320	525,320	525,320	-	- 9
10				10					10
11				MATERIALS AND SERVICES					11
12			-	12 Contracted Bookkeeper	-	-	-		- 12
13			-	13 Contracted Audit Services	-	-	-		- 13
14			-	14 Contracted Attorney	-	-	-		- 14
15			-	15 Contracted Information Technology Support	-	-	-		- 15
16	88,097	223,346	199,000	16 Contracted Services	284,000	284,000	284,000		- 16
17			-	17		-	-		- 17
18			-	18		-	-		- 18
19			-	19		-	-		- 19
20			-	20		-	-		- 20
21			-	21 Audit Filing Fee		-	-		- 21
22	1,466	1,795	2,000	22 Bank/LGIP Fees	2,000	2,000	2,000		22
23			-	23 Bulk Mail Permit Renewal		-	-		- 23
24			-	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-		- 24
25	522	329	1,100	25 Licenses and Fees	1,100	1,100	1,100		- 25
26			-	26 Taxes	-	-	-		- 26
27			-	27 Utilities	-	-	-		- 27
28	2,105	2,253	2,500	28 Telecommunications	2,500	2,500	2,500		- 28
29			-	29 Repairs/Maintenance	-	-	-		- 29
30			-	30 Insurance	-	-	-		- 30
31	379	94	1,000	31 Office Supplies	1,000	1,000	1,000		- 31
32	1,391	1,240	4,000	32 Postage/Delivery	6,500	6,500	6,500		- 32
33	5,613	15,560	8,000	33 Printing/Copying	8,000	8,000	8,000		- 33
34	-	4,337	3,000	34 Office Furnishings and Equipment	3,000	3,000	3,000		- 34

**DETAILED EXPENDITURES**  
Urban Lands Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022					
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
35	-	2,540	5,000	35	Advertising	5,000	5,000	5,000	-	35
36	-	1,842	5,000	36	Signage, Banners, Displays	2,500	2,500	2,500	-	36
37	10,367	8,173	12,000	37	Public Relations Promo	12,000	12,000	12,000	-	37
38			-	38	Dues	-	-	-	-	38
39	3,280	2,718	5,000	39	Subscriptions	8,500	8,500	8,500	-	39
40	1,576	1,512	2,500	40	Program Supplies	2,500	2,500	2,500	-	40
41	16,970	17,902	20,000	41	Plants & Materials	45,000	45,000	45,000	-	41
42	795	401	1,000	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000	-	42
43	3,908	5,277	7,000	43	Equipment Rental/Lease	8,000	8,000	8,000	-	43
44	2,710	-	-	44	Vehicles: Rent/Lease	-	-	-	-	44
45	1,180	2,217	6,500	45	Training/Development: Staff	5,000	5,000	5,000	-	45
46			-	46	Training/Development: Board	-	-	-	-	46
47	1,814	-	3,000	47	Out of Town Travel: Staff	3,000	3,000	3,000	-	47
48			-	48	Out of Town Travel: Board	-	-	-	-	48
49	1,097	850	2,000	49	Local Mileage, Parking, Bus: Staff	2,000	2,000	2,000	-	49
50			-	50	Local Mileage, Parking, Bus: Board	-	-	-	-	50
51	219	50	2,000	51	Vol/Board/Staff/Cooperator expenses	2,000	2,000	2,000	-	51
52	1,523	1,115	3,000	52	Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	3,000	3,000	-	52
53	400	-	-	53	Misc Expenses		-	-	-	53
54				54						54
55				55						55
56	145,412	293,552	294,600	56	<b>TOTAL MATERIALS AND SERVICES</b>	<b>407,600</b>	<b>407,600</b>	<b>407,600</b>	-	56
57				57						57
58				58	<b>CAPITAL OUTLAY</b>					58
59	-	-	-	59	Office/Field Equipment		-	-	-	59
60	-	-	-	60	Vehicles		-	-	-	60
61	-	-	-	61	Improvements to Real Property		-	-	-	61
62				62	Purchase of Real Property					62
63	-	-	-	63	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	63
64				64						64
65				65	<b>DEBT SERVICE</b>					65
66	-	-	-	66	Payments to Principal					66
67	-	-	-	67	Interest and Fees					67
68				68						68
69	-	-	-	69	<b>TOTAL DEBT SERVICE</b>	-	-	-	-	69

**FORM  
LB 31**

**DETAILED EXPENDITURES**

Urban Lands Program

EMSWCD '21-22 Budget - BC3 Draft 5-3-2021

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022										
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental						
70	-	-	-	70	<b>CONTINGENCIES</b>					-	-	70			
71	-	-	-	71	Contingency							-	71		
72				72									72		
73	-	-	-	73	<b>TRANSFERS TO SPECIAL FUNDS</b>					-	-	-	73		
74	-	-	-	74	Transfer to Land Conservation Fund								-	74	
75	-	-	-	75	Transfer to Grants Fund								-	75	
76	-	-	-	76									-	76	
77				77										77	
78	-	-	-	78						-	-	-	-	78	
79	-	-	-	79									-	79	
80				80										80	
81	-	-	-	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>					-	-	-	-	81	
82				82										82	
83	<b>554,270</b>	<b>689,671</b>	<b>801,155</b>	83	<b>Total Expenditures</b>					<b>932,920</b>	<b>932,920</b>	<b>932,920</b>	-	-	<b>83</b>
84				84	<b>ENDING FUND BALANCE</b>										<b>84</b>
85	<b>554,270</b>	<b>689,671</b>	<b>801,155</b>	85	<b>TOTAL REQUIREMENTS</b>					<b>932,920</b>	<b>932,920</b>	<b>932,920</b>	-	-	<b>85</b>

**DETAILED EXPENDITURES**  
**Conservation Legacy Program**

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022				
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental
				PERSONNEL SERVICES					
1	248,998	272,194	285,362	1 Salaries and Wages (Total of 3.0 FTE)	296,240	296,240	296,240		1
2	24,639	26,124	26,640	2 Payroll Taxes	27,658	27,658	27,658		2
3	293	707	744	3 Worker's Comp Insurance Policy	772	772	772		3
4	62,133	63,304	68,517	4 Employee Benefits	71,223	71,223	71,223		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		-	-		8
9	<b>336,063</b>	<b>362,329</b>	<b>381,263</b>	9 <b>TOTAL PERSONNEL SERVICES</b>	<b>395,893</b>	<b>395,893</b>	<b>395,893</b>	-	- 9
10				10					10
				MATERIALS AND SERVICES					
11			-	11		-	-		- 11
12			-	12 Contracted Bookkeeper		-	-		- 12
13			-	13 Contracted Audit Services		-	-		- 13
14	19,016	11,088	13,000	14 Contracted Attorney	22,000	22,000	22,000		- 14
15				15 Contracted Information Technology Support		-	-		- 15
16	76,601	63,135	127,422	16 Contracted Services	155,446	155,446	155,446		- 16
17				17		-	-		- 17
18				18		-	-		- 18
19				19		-	-		- 19
20				20		-	-		- 20
21			-	21 Audit Filing Fee		-	-		- 21
22	25	62	25	22 Bank/LGIP Fees	25	25	25		- 22
23				23 Bulk Mail Permit Renewal		-	-		- 23
24	325	911		24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-		- 24
25		836		25 Licenses and Fees		-	-		- 25
26	3,767	5,332	1,175	26 Taxes	7,446	7,446	7,446		- 26
27	222	605	-	27 Utilities		-	-		- 27
28	1,374	1,500	1,464	28 Telecommunications	1,608	1,608	1,608		- 28
29	2,141	-	1,000	29 Repairs/Maintenance	4,000	4,000	4,000		- 29
30				30 Insurance		-	-		- 30
31	148	251	350	31 Office Supplies	350	350	350		- 31
32	121	369	600	32 Postage/Delivery	800	800	800		- 32
33	294	903	600	33 Printing/Copying	1,100	1,100	1,100		- 33
34	2,704	3,811	4,550	34 Office Furnishings and Equipment	3,990	3,990	3,990		- 34

FORM  
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**DETAILED EXPENDITURES**  
**Conservation Legacy Program**

EMSWCD '21-22 Budget - BC3 Draft 5-3-2021

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022					
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
35	42	-	450	35	Advertising	1,300	1,300	1,300		- 35
36	4	192	-	36	Signage, Banners, Displays	100	100	100		- 36
37				37	Public Relations Promo	-	-	-		- 37
38	250	1,375	675	38	Dues	1,425	1,425	1,425		- 38
39	3,330	10,702	10,487	39	Subscriptions	12,773	12,773	12,773		- 39
40	11,105	5,381	11,460	40	Program Supplies	15,390	15,390	15,390		- 40
41				41	Plants & Materials	-	-	-		- 41
42	220	192	288	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	192	192	192		- 42
43	46	-		43	Equipment Rental/Lease	-	-	-		- 43
44				44	Vehicles: Rent/Lease	-	-	-		- 44
45	1,468	1,585	3,000	45	Training/Development: Staff	2,600	2,600	2,600		- 45
46				46	Training/Development: Board	-	-	-		- 46
47	2,879	28	2,250	47	Out of Town Travel: Staff	2,600	2,600	2,600		- 47
48				48	Out of Town Travel: Board	-	-	-		- 48
49	1,429	540	1,100	49	Local Mileage, Parking, Bus: Staff	1,100	1,100	1,100		- 49
50				50	Local Mileage, Parking, Bus: Board	-	-	-		- 50
51	521	800	1,350	51	Vol/Board/Staff/Cooperator expenses	4,250	4,250	4,250		- 51
52	272	174	750	52	Meeting Refreshments, Annual, Budget, Board Mtgs	950	950	950		- 52
53			-	53	Misc Expenses		-	-		- 53
54				54						54
55				55						55
56	<b>128,301</b>	<b>109,772</b>	<b>181,996</b>	56	<b>TOTAL MATERIALS AND SERVICES</b>	<b>239,445</b>	<b>239,445</b>	<b>239,445</b>	-	- <b>56</b>
57				57						57
58				58	<b>CAPITAL OUTLAY</b>					<b>58</b>
59			-	59	Office/Field Equipment		-	-	-	59
60			-	60	Vehicles		-	-	-	60
61	14,986	15,231	-	61	Improvements to Real Property			-	-	- 61
62	4,005	-		62	Purchase of Real Property					62
63	<b>18,991</b>	<b>15,231</b>	-	63	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	- <b>63</b>
64				64						64
65				65	<b>DEBT SERVICE</b>					65
66	-	-	-	66	Payments to Principal		-			66
67			-	67	Interest and Fees		-			67
68				68						68
69	-	-	-	69	<b>TOTAL DEBT SERVICE</b>	-	-	-	-	- <b>69</b>



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**DETAILED EXPENDITURES  
Conservation Legacy Program**

EMSWCD '21-22 Budget - BC3 Draft 5-3-2021

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022						
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
70	-	-	-	70	<b>CONTINGENCIES</b>	-	-	-	-	-	70
71	-	-	-	71	Contingency		-				71
72				72							72
73	-	-	-	73	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	-	73
74	-	-	-	74	Transfer to Land Conservation Fund		-				74
75	-	-	-	75	Transfer to Grants Fund		-				75
76	-	-	-	76			-				76
77				77							77
78	-	-	-	78		-	-	-	-	-	78
79	-	-	-	79			-				79
80				80							80
81	-	-	-	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	-	81
82				82							82
83	<b>483,355</b>	<b>487,332</b>	<b>563,259</b>	83	<b>Total Expenditures</b>	<b>635,338</b>	<b>635,338</b>	<b>635,338</b>	-	-	<b>83</b>
84				84	<b>ENDING FUND BALANCE</b>						<b>84</b>
85	<b>483,355</b>	<b>487,332</b>	<b>563,259</b>	85	<b>TOTAL REQUIREMENTS</b>	<b>635,338</b>	<b>635,338</b>	<b>635,338</b>	-	-	<b>85</b>

**DETAILED EXPENDITURES**

**East Multnomah SWCD**

*Modified Accrual Basis*

**Headwaters Farm Program**

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022				
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental
				<b>PERSONNEL SERVICES</b>					
1	121,560	138,793	151,662	1 Salaries and Wages (Total of 2.5 FTE)	179,963	179,963	179,963		1
2	12,252	14,018	14,779	2 Payroll Taxes	17,421	17,421	17,421		2
3	1,702	3,359	4,337	3 Worker's Comp Insurance Policy	5,879	5,879	5,879		3
4	25,689	34,698	47,914	4 Employee Benefits	62,994	62,994	62,994		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					8
9	<b>161,203</b>	<b>190,868</b>	<b>218,692</b>	9 <b>TOTAL PERSONNEL SERVICES</b>	<b>266,257</b>	<b>266,257</b>	<b>266,257</b>	-	- 9
10				10					10
				<b>MATERIALS AND SERVICES</b>					
11				11					11
12			-	12 Contracted Bookkeeper				-	- 12
13			-	13 Contracted Audit Services				-	- 13
14			-	14 Contracted Attorney				-	- 14
15			-	15 Contracted Information Technology Support				-	- 15
16	15,550	26,451	37,600	16 Contracted Services	38,380	38,380	38,380		- 16
17			-	17					- 17
18			-	18					- 18
19			-	19					- 19
20			-	20					- 20
21			-	21 Audit Filing Fee					21
22	25	50	25	22 Bank/LGIP Fees	50	50	50		22
23				23 Bulk Mail Permit Renewal					23
24				24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)					24
25	990	45		25 Licenses and Fees	306	306	306		25
26	544	571	577	26 Taxes	604	604	604		26
27	18,117	17,854	12,799	27 Utilities	14,566	14,566	14,566		27
28	1,623	2,776	3,432	28 Telecommunications	3,192	3,192	3,192		28
29	7,109	9,541	12,300	29 Repairs/Maintenance	13,850	13,850	13,850		29
30				30 Insurance					30
31	18	5	300	31 Office Supplies	300	300	300		31
32	-	8	-	32 Postage/Delivery					32
33	430	-	400	33 Printing/Copying	400	400	400		33
34	-	-	-	34 Office Furnishings and Equipment	400	400	400		34

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**DETAILED EXPENDITURES**

EMSWCD '21-22 Budget - BC3 Draft 5-3-2021

**East Multnomah SWCD**

**Headwaters Farm Program**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022					
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
35	400	292	400	35 Advertising	400	400	400		-	35
36	-	1,227	1,200	36 Signage, Banners, Displays	1,200	1,200	1,200		-	36
37		272	-	37 Public Relations Promo	-	-	-		-	37
38			-	38 Dues	-	-	-		-	38
39	84	514	707	39 Subscriptions	627	627	627		-	39
40	29,145	29,895	27,442	40 Program Supplies	42,650	42,650	42,650		-	40
41			-	41 Plants & Materials	-	-	-		-	41
42		220	610	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	610	610	610		-	42
43	150	753	1,260	43 Equipment Rental/Lease	1,260	1,260	1,260		-	43
44			-	44 Vehicles: Rent/Lease	-	-	-		-	44
45	925	471	1,950	45 Training/Development: Staff	1,950	1,950	1,950		-	45
46			-	46 Training/Development: Board	-	-	-		-	46
47	801	1,616	1,230	47 Out of Town Travel: Staff	1,230	1,230	1,230		-	47
48			-	48 Out of Town Travel: Board	-	-	-		-	48
49	1,266	1,170	1,200	49 Local Mileage, Parking, Bus: Staff	1,200	1,200	1,200		-	49
50				50 Local Mileage, Parking, Bus: Board	-	-	-		-	50
51			500	51 Vol/Board/Staff/Cooperator expenses	1,000	1,000	1,000		-	51
52	304	291	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	400	400	400		-	52
53				53 Misc Expenses		-	-	-	-	53
54				54		-	-		-	54
55				55						55
56	<b>77,483</b>	<b>94,022</b>	<b>104,332</b>	56 <b>TOTAL MATERIALS AND SERVICES</b>	<b>124,575</b>	<b>124,575</b>	<b>124,575</b>	-	-	56
57				57						57
58				58 <b>CAPITAL OUTLAY</b>						58
59	9,648	25,900	6,800	59 Office/Field Equipment	-	-	30,000		-	59
60				60 Vehicles		-	-	-	-	60
61	53,609	229,624	19,000	61 Improvements to Real Property	42,400	42,400	42,400		-	61
62				62 Purchase of Real Property						62
63	<b>63,257</b>	<b>255,524</b>	<b>25,800</b>	63 <b>TOTAL CAPITAL OUTLAY</b>	<b>42,400</b>	<b>42,400</b>	<b>72,400</b>	-	-	63
64				64						64
65				65 <b>DEBT SERVICE</b>						65
66				66 Payments to Principal						66
67				67 Interest and Fees						67
68				68						68
69	-	-	-	69 <b>TOTAL DEBT SERVICE</b>	-	-	-	-	-	69

**FORM  
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**DETAILED EXPENDITURES**

EMSWCD '21-22 Budget - BC3 Draft 5-3-2021

**East Multnomah SWCD**

**Headwaters Farm Program**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022						
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-	-	<b>70</b>
71				71	Contingency						71
72				72							72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	-	<b>73</b>
74				74	Transfer to Land Conservation Fund						74
75				75	Transfer to Grants Fund						75
76				76							76
77				77							77
78	-	-	-	78		-	-	-	-	-	78
79				79							79
80				80							80
<b>81</b>	-	-	-	<b>81</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	-	<b>81</b>
82				82							82
<b>83</b>	<b>301,942</b>	<b>540,414</b>	<b>348,824</b>	<b>83</b>	<b>Total Expenditures</b>	<b>433,232</b>	<b>433,232</b>	<b>463,232</b>	-	-	<b>83</b>
<b>84</b>				<b>84</b>	<b>ENDING FUND BALANCE</b>						<b>84</b>
<b>85</b>	<b>301,942</b>	<b>540,414</b>	<b>348,824</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>433,232</b>	<b>433,232</b>	<b>463,232</b>	-	-	<b>85</b>

FORM  
LB 10

**SPECIAL FUNDS**

EMSWCD '21-22 Budget - BC3 Draft 5-3-2021

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

Modified Accrual Basis

Modified Accrual Basis

Historical Data				DESCRIPTION	Budget for Next Year 2021-2022					
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021			Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
				RESOURCES						
1	6,275,740	6,864,196	6,814,196	1 Beginning Fund Balance	6,419,977	6,419,977	6,419,977		-	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	675,000	500,000	500,000	5 Transfer from General Fund	500,000	500,000	500,000		-	5
6	159,257	122,605	100,000	6 Interest	70,000	70,000	70,000		-	6
7	760,316	-		7 Anticipated revenue from sale of property						7
8				8						8
9	7,870,313	7,486,801	7,414,196	9 <b>Total resources, except taxes to be levied</b>	6,989,977	6,989,977	6,989,977	-	-	9
10			-	10 Taxes necessary to balance		-	-	-	-	10
11			-	11 Taxes collected in year levied		-	-	-	-	11
12	7,870,313	7,486,801	7,414,196	12 <b>TOTAL RESOURCES</b>	6,989,977	6,989,977	6,989,977	-	-	12
13				13						13
14				14 <b>REQUIREMENTS - CAPITAL OUTLAY</b>						14
15	1,006,117	326,824	7,264,196	15 Purchase of Easements and Real Property	6,839,977	6,839,977	6,839,977		-	15
16		500,000		16 External Grant Award, Stewardship Endowment Fun	-	-	-	-	-	16
17				17						17
18	1,006,117	826,824	7,264,196	18 <b>TOTAL CAPITAL OUTLAY</b>	6,839,977	6,839,977	6,839,977	-	-	18
19				19						19
20				20 <b>REQUIREMENTS - MATERIALS &amp; SERVICES</b>						20
21			150,000	21 Contracted Attorney	150,000	150,000	150,000		-	21
22			150,000	22 <b>TOTAL MATERIALS &amp; SERVICES</b>	150,000	150,000	150,000	-	-	22
23				23						23
24	1,006,117	826,824	7,414,196	24 <b>Total Expenses</b>	6,989,977	6,989,977	6,989,977	-	-	24
25				25						25
26				26						26
27				27						27
28	6,864,196	6,659,977	-	28 Ending Fund Balance	-	-	-	-	-	28
29	7,870,313	7,486,801	7,414,196	29 <b>TOTAL REQUIREMENTS</b>	6,989,977	6,989,977	6,989,977	-	-	29

FORM  
LB 10

**SPECIAL FUNDS**  
**Grants Fund**

**East Multnomah SWCD**

*Modified Accrual Basis*

**RESOURCE AND REQUIREMENTS**

*Modified Accrual Basis*

	Historical Data			DESCRIPTION	Budget for Next Year 2021-2022					
	Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021		Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
				RESOURCES						
1	1,158,839	1,073,510	438,033	1 Beginning Fund Balance	794,915	794,915	794,915		-	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	904,000	678,523	924,319	5 Transfer from General Fund	714,085	714,085	714,085		-	5
6	24,501	22,918	20,000	6 Interest	13,000	13,000	13,000		-	6
7				7 Misc Income (Rebates/Refunds etc.)						7
8				8						8
9	<b>2,087,341</b>	<b>1,774,951</b>	<b>1,382,352</b>	9 <b>Total resources, except taxes to be levied</b>	<b>1,522,000</b>	<b>1,522,000</b>	<b>1,522,000</b>	-	-	9
10				10 Taxes necessary to balance						10
11				11 Taxes collected in year levied						11
12	<b>2,087,341</b>	<b>1,774,951</b>	<b>1,382,352</b>	12 <b>TOTAL RESOURCES</b>	<b>1,522,000</b>	<b>1,522,000</b>	<b>1,522,000</b>	-	-	12
13				13						13
14				14 <b>REQUIREMENTS - MATERIALS &amp; SERVICES</b>						14
15	234,530	357,836	600,000	15 PIC (Prtnrs In Conservation) Grants-new awards	600,000	600,000	600,000		-	15
16	323,441	402,846	292,020	16 PIC (Prtnrs In Conservation) Grants-prior outstanding	410,000	410,000	410,000		-	16
17	84,539	16,772	100,000	17 CLIP (Cost Share to Landowners)-new awards	100,000	100,000	100,000		-	17
18	2,180		75,000	18 CLIP (Cost Share to Landowners)-prior outstanding	25,000	25,000	25,000		-	18
19	59,942	51,208	62,000	19 SPACE (Small Proj & Community Event) Grants	62,000	62,000	62,000		-	19
20		8,663		20 Strategic Conservation Investments		-	-			20
21	309,199	202,031	230,000	21 Strategic Partnerships-new awards	230,000	230,000	230,000		-	21
22			23,332	22 Strategic Partnerships-prior outstanding	45,000	45,000	45,000		-	22
23			-	23 Equity-focused Strategic Opportunity Grants	50,000	50,000	50,000			23
24	<b>1,013,831</b>	<b>1,039,355</b>	<b>1,382,352</b>	24 <b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,522,000</b>	<b>1,522,000</b>	<b>1,522,000</b>			24
25				25						25
26	<b>1,013,831</b>	<b>1,039,355</b>	<b>1,382,352</b>	26 <b>Total Expenses</b>	<b>1,522,000</b>	<b>1,522,000</b>	<b>1,522,000</b>	-	-	26
27				27						27
28				28						28
29	1,073,510	735,596	-	29 Ending Fund Balance	-	-	-	-	-	29
30	<b>2,087,341</b>	<b>1,774,951</b>	<b>1,382,352</b>	30 <b>TOTAL REQUIREMENTS</b>	<b>1,522,000</b>	<b>1,522,000</b>	<b>1,522,000</b>	-	-	30

**SPECIAL FUNDS**

**Partner Grants Management Fund**

**East Multnomah SWCD**

FORM  
LB 10

*Modified Accrual Basis*

**RESOURCE AND REQUIREMENTS**

*Modified Accrual Basis*

	Historical Data			DESCRIPTION	Budget for Next Year 2021-2022					
	Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget Year 2020-2021		Proposed Budget as of 3/1/2021	Revisions for Budget Comm Mtg 4/5/2021	For Approval by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
				<b>RESOURCES</b>						
1	-	7,172		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	-	25,000	6 Anticipated Partner Grant Total	25,000	25,000	25,000	-	-	6
7				7						7
8				8						8
9	27,172	7,172	25,000	9 Total resources, except taxes to be levied	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-	-	9
10			-	10 Taxes necessary to balance						10
11			-	11 Taxes collected in year levied						11
12	<b>27,172</b>	<b>7,172</b>	<b>25,000</b>	12 <b>TOTAL RESOURCES</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-	-	12
13				13						13
14				14 <b>REQUIREMENTS - MATERIALS &amp; SERVICES</b>						14
15		7,172	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	<b>20,000</b>	<b>7,172</b>	<b>25,000</b>	17 <b>TOTAL MATERIALS &amp; SERVICES</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-	-	17
18				18						18
19				19						19
20				20						20
21				21						21
22	<b>20,000</b>	<b>7,172</b>	<b>25,000</b>	22 <b>Total Expenses</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-	-	22
23				23						23
24				24						24
25				25						25
26				26						26
27	7,172	-	-	27 Ending Fund Balance	-	-	-	-	-	27
28	<b>27,172</b>	<b>7,172</b>	<b>25,000</b>	28 <b>TOTAL REQUIREMENTS</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-	-	28