

RESOURCES

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	Approved 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	3,179,708	3,179,708	1
2			100,000	2	Previously levied taxes estimated to be received	100,000	100,000	100,000	100,000	100,000	2
3		47,493		3	Prior period adjustment per FY19-20 audit		-	-	-	-	3
4				4	OTHER RESOURCES		-	-	-	-	4
5	23,546	24,995	24,995	5	Op: ODA Administrative Grant	24,995	24,995	24,995	24,995	26,372	5
6	66,856	91,229	80,000	6	Op: Interest on Bank/LGIP Accts	35,000	35,000	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	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	58,320	61,535	16
17			15,000	17	RL: USFS Gorge Grant	15,000	15,000	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	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	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	1,964,486	2,584,729	2,690,989	30	Total resources, except taxes to be levied	3,516,983	3,516,983	3,516,983	3,516,983	3,521,575	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	5,292,567	5,292,567	31
32				32	Taxes collected in year levied						32
33	6,939,057	7,612,316	7,786,361	33	TOTAL RESOURCES	8,809,550	8,809,550	8,809,550	8,809,550	8,814,142	33

FORM
LB 30

**EXPENDITURE SUMMARY
GENERAL FUND**

**EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021
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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
				PERSONNEL SERVICES							
1	498,765	489,592	617,148	1	Finance & Operations	694,675	694,675	703,195	703,195	704,572	1
2	659,612	699,684	693,849	2	Rural Lands Program	725,030	725,030	725,030	725,030	758,245	2
3	408,858	396,119	506,555	3	Urban Lands Program	525,320	525,320	525,320	525,320	525,320	3
4	336,063	362,329	381,263	4	Conservation Legacy Program	395,893	395,893	395,893	395,893	395,893	4
5	161,203	190,868	218,692	5	Headwaters Farm Program	266,257	266,257	266,257	266,257	266,257	5
6				6							6
7	2,064,500	2,138,592	2,417,507	7	TOTAL PERSONNEL SERVICES	2,607,175	2,607,175	2,615,696	2,615,696	2,650,287	7
8				8	MATERIALS AND SERVICES						8
9	211,475	235,509	422,690	9	Finance & Operations	556,113	556,113	611,113	611,113	611,113	9
10	387,438	337,406	459,150	10	Rural Lands Program	511,030	511,030	511,030	511,030	511,030	10
11	145,412	293,552	294,600	11	Urban Lands Program	407,600	407,600	407,600	407,600	407,600	11
12	128,301	109,772	181,996	12	Conservation Legacy Program	239,445	239,445	239,445	239,445	239,445	12
13	77,483	94,022	104,332	13	Headwaters Farm Program	124,575	124,575	124,575	124,575	124,575	13
14				14							14
15	950,109	1,070,261	1,462,768	15	TOTAL MATERIALS & SERVICES	1,838,763	1,838,763	1,893,763	1,893,763	1,893,763	15
16				16							16
17				17	CAPITAL OUTLAY						17
18	17,133	25,900	6,800	18	Office/Field Equipment	-	-	30,000	30,000	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	104,400	104,400	20
21	105,388	349,405	92,800	21	TOTAL CAPITAL OUTLAY	104,400	104,400	134,400	134,400	134,400	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	675,000	500,000	500,000	29	Transfer to Land Conservation Fund	500,000	500,000	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	714,085	714,085	30
31				31							31
32		-		32							32
33		-	402,430	33	Contingency	400,000	400,000	400,000	400,000	370,000	33
34	1,579,000	1,178,523	1,826,749	34	TOTAL TRANSFERS & CONTINGENCIES	1,614,085	1,614,085	1,614,085	1,614,085	1,584,085	34
35	4,698,997	4,736,781	5,799,824	35	TOTAL EXPENDITURES	6,164,423	6,164,423	6,257,944	6,257,944	6,262,535	35
36	2,240,060	2,875,535	1,986,537	36	Ending Fund Balance	2,645,126	2,645,126	2,551,606	2,551,606	2,551,606	36
37	6,939,057	7,612,316	7,786,361	37	TOTAL	8,809,550	8,809,550	8,809,550	8,809,550	8,814,142	37

DETAILED EXPENDITURES

ENTIRE 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 44,256	Revisions for Budget Comm Mtg 4/5/2021	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
				PERSONNEL SERVICES							
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	1,766,600	1,795,337	1
2	154,227	153,289	158,157	2	Payroll Taxes	167,314	167,314	167,314	167,314	170,108	2
3	11,477	17,805	18,665	3	Worker's Comp Insurance Policy	21,672	21,672	21,672	21,672	22,407	3
4	369,780	373,234	448,856	4	Employee Benefits	496,043	496,043	504,563	504,563	506,891	4
5	-	-	-	5	Overtime	0	-	-	-	-	5
6	-	-	66,147	6	Temporary Employees (Total of 2.5 FTE)	155,546	155,546	155,546	155,546	155,546	6
7			57,537	7	Paid Internships (Total of 0.0 FTE)		-	-	-	-	7
8				8							8
9	2,064,500	2,138,592	2,417,507	9	TOTAL PERSONNEL SERVICES	2,607,175	2,607,175	2,615,696	2,615,696	2,650,287	9
10				10							10
				MATERIALS AND SERVICES							
12	21,000	21,000	21,000	12	Contracted Bookkeeper	24,000	24,000	24,000	24,000	24,000	12
13	5,100	5,350	6,000	13	Contracted Audit Services	6,000	6,000	6,000	6,000	6,000	13
14	37,036	18,118	20,500	14	Contracted Attorney	32,000	32,000	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	24,000	24,000	15
16	545,713	696,181	915,822	16	Contracted Services	1,220,976	1,220,976	1,272,976	1,272,976	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	250	250	21
22	1,720	2,095	2,500	22	Bank/LGIP Fees	2,475	2,475	2,475	2,475	2,475	22
23	235	235	300	23	Bulk Mail Permit Renewal	275	275	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	3,000	3,000	24
25	5,483	4,334	7,150	25	Licenses and Fees	7,496	7,496	7,496	7,496	7,496	25
26	4,311	5,903	1,752	26	Taxes	8,050	8,050	8,050	8,050	8,050	26
27	24,573	24,436	21,299	27	Utilities	22,566	22,566	22,566	22,566	22,566	27
28	18,857	22,564	24,616	28	Telecommunications	26,820	26,820	26,820	26,820	26,820	28
29	20,033	16,489	35,300	29	Repairs/Maintenance	44,350	44,350	44,350	44,350	44,350	29
30	14,112	16,452	18,750	30	Insurance	20,000	20,000	20,000	20,000	20,000	30
31	4,663	3,458	9,250	31	Office Supplies	7,450	7,450	7,450	7,450	7,450	31
32	1,948	2,705	6,900	32	Postage/Delivery	8,600	8,600	8,600	8,600	8,600	32
33	13,161	21,593	19,600	33	Printing/Copying	20,100	20,100	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	19,190	19,190	34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021

East Multnomah SWCD

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

**FORM
LB 31**

DETAILED EXPENDITURES

EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021

East Multnomah SWCD

ENTIRE 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 44,256	Revisions for Budget Comm Mtg 4/5/2021	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental						
70	-	-	402,430	70	CONTINGENCIES					400,000	400,000	400,000	400,000	370,000	70
71	-	-	402,430	71	Contingency					400,000	400,000	400,000	400,000	370,000	71
72				72											72
73	1,579,000	1,178,523	1,424,319	73	TRANSFERS TO SPECIAL FUNDS					1,214,085	1,214,085	1,214,085	1,214,085	1,214,085	73
74	675,000	500,000	500,000	74	Transfer to Land Conservation Fund					500,000	500,000	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	714,085	714,085	75
76				76											76
77				77											77
78				78											78
79				79											79
80				80											80
81	1,579,000	1,178,523	1,826,749	81	TOTAL TRANSFERS & CONTINGENCIES					1,614,085	1,614,085	1,614,085	1,614,085	1,584,085	81
82				82											82
83	4,698,997	4,736,781	5,799,824	83	Total Expenditures					6,164,423	6,164,423	6,257,944	6,257,944	6,262,535	83
84	2,240,060	2,875,535	1,986,537	84	ENDING FUND BALANCE					2,645,126	2,645,126	2,551,606	2,551,606	2,551,606	84
85	6,939,057	7,612,316	7,786,361	85	TOTAL REQUIREMENTS					8,809,550	8,809,550	8,809,550	8,809,550	8,814,142	85

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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
				PERSONNEL SERVICES							
1	377,394	374,691	406,604	1	Salaries and Wages (Total of 4.5 FTE)	432,464	432,464	432,464	432,464	433,841	1
2	38,196	32,246	38,157	2	Payroll Taxes	40,486	40,486	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	1,908	1,908	3
4	81,766	81,206	104,495	4	Employee Benefits	125,261	125,261	133,781	133,781	133,781	4
5			-	5	Overtime	-	-	-	-	-	5
6			66,147	6	Temporary Employees (Total of 1.5 FTEs)	94,556	94,556	94,556	94,556	94,556	6
7				7	Paid Internships (Total of 0.0 FTE)	-	-	-	-	-	7
8				8		-	-	-	-	-	8
9	498,765	489,592	617,148	9	TOTAL PERSONNEL SERVICES	694,675	694,675	703,195	703,195	704,572	9
10				10							10
				MATERIALS AND SERVICES							
12	21,000	21,000	21,000	12	Contracted Bookkeeper	24,000	24,000	24,000	24,000	24,000	12
13	5,100	5,350	6,000	13	Contracted Audit Services	6,000	6,000	6,000	6,000	6,000	13
14	18,020	7,030	7,500	14	Contracted Attorney	10,000	10,000	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	24,000	24,000	15
16	49,928	105,176	190,000	16	Contracted Services	314,500	314,500	366,500	366,500	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	250	250	21
22	179	163	450	22	Bank/LGIP Fees	400	400	400	400	400	22
23	235	235	300	23	Bulk Mail Permit Renewal	275	275	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	3,000	3,000	24
25	3,971	3,124	6,050	25	Licenses and Fees	6,090	6,090	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	8,000	8,000	27
28	9,253	10,565	12,720	28	Telecommunications	14,520	14,520	14,520	14,520	14,520	28
29	10,783	6,948	22,000	29	Repairs/Maintenance	26,500	26,500	26,500	26,500	26,500	29
30	14,112	16,452	18,750	30	Insurance	20,000	20,000	20,000	20,000	20,000	30
31	3,874	3,058	7,000	31	Office Supplies	5,300	5,300	5,300	5,300	5,300	31
32	173	251	1,800	32	Postage/Delivery	800	800	800	800	800	32
33	4,593	3,410	6,600	33	Printing/Copying	6,600	6,600	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	8,800	8,800	34

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021
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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
35	-	-	1,500	35 Advertising	1,500	1,500	1,500	1,500	1,500	35
36	-	159	500	36 Signage, Banners, Displays	500	500	500	500	500	36
37	4,230	1,227	6,000	37 Public Relations Promo	6,200	6,200	6,200	6,200	6,200	37
38	7,804	7,934	11,950	38 Dues	11,950	11,950	11,950	11,950	11,950	38
39	5,008	6,139	9,100	39 Subscriptions	13,468	13,468	13,468	13,468	13,468	39
40	127	327	8,800	40 Program Supplies	2,500	2,500	2,500	2,500	2,500	40
41			-	41 Plants & Materials	-	-	-	-	-	41
42	520	466	2,800	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	2,800	2,800	2,800	2,800	2,800	42
43	-	-	2,000	43 Equipment Rental/Lease	2,000	2,000	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	5,000	5,000	45
46	550	-	7,000	46 Training/Development: Board	7,000	7,000	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	1,500	1,500	47
48	982	-	4,000	48 Out of Town Travel: Board	2,000	2,000	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	1,500	1,500	49
50	-	-	500	50 Local Mileage, Parking, Bus: Board	500	500	500	500	500	50
51	3,673	2,310	8,300	51 Vol/Board/Staff/Cooperator expenses	7,690	7,690	10,690	10,690	10,690	51
52	2,857	3,771	11,620	52 Meeting Refreshments, Annual, Budget, Board Mtgs	10,320	10,320	10,320	10,320	10,320	52
53	27	-		53 Misc Expenses	-	-	-	-	-	53
54	507	477	600	54 Payroll Expense	650	650	650	650	650	54
55				55	-	-	-	-	-	55
56	211,475	235,509	422,690	56 TOTAL MATERIALS AND SERVICES	556,113	556,113	611,113	611,113	611,113	56
57				57						57
58				58 CAPITAL OUTLAY						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	62,000	62,000	61
62				62 Purchase of Real Property		-	-	-	-	62
63	23,140	78,650	67,000	63 TOTAL CAPITAL OUTLAY	62,000	62,000	62,000	62,000	62,000	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal	-				-	66
67			-	67 Interest and Fees	-				-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM
LB 31**

**DETAILED EXPENDITURES
Finance & Operations**

**EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021
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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-	70
71	-	-	-	71	Contingency						71
72				72							72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	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	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	81
82				82							82
83	733,379	803,751	1,106,838	83	Total Expenditures	1,312,788	1,312,788	1,376,308	1,376,308	1,377,685	83
84				84	ENDING FUND BALANCE						84
85	733,379	803,751	1,106,838	85	TOTAL REQUIREMENTS	1,312,788	1,312,788	1,376,308	1,376,308	1,377,685	85

DETAILED EXPENDITURES
Rural 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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
				PERSONNEL SERVICES						
1	472,217	501,379	498,400	1 Salaries and Wages (Total of 6.5 FTE)	520,704	520,704	520,704	520,704	548,063	1
2	47,750	50,029	47,634	2 Payroll Taxes	49,732	49,732	49,732	49,732	52,525	2
3	7,527	11,227	10,697	3 Worker's Comp Insurance Policy	11,924	11,924	11,924	11,924	12,659	3
4	132,118	137,049	137,118	4 Employee Benefits	142,670	142,670	142,670	142,670	144,998	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	659,612	699,684	693,849	9 TOTAL PERSONNEL SERVICES	725,030	725,030	725,030	725,030	758,245	9
10				10						10
				MATERIALS AND SERVICES						
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	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	5,000	5,000	28
29				29 Repairs/Maintenance	-	-	-	-	-	29
30				30 Insurance	-	-	-	-	-	30
31	245	50	600	31 Office Supplies	500	500	500	500	500	31
32	264	837	500	32 Postage/Delivery	500	500	500	500	500	32
33	2,231	1,720	4,000	33 Printing/Copying	4,000	4,000	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	3,000	3,000	34

**FORM
LB 31**

**DETAILED EXPENDITURES
Rural Lands Program**

**EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021
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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
35	-	2,500	500	35 Advertising	500	500	500	500	500	35
36	-	-	500	36 Signage, Banners, Displays	500	500	500	500	500	36
37	22	-	500	37 Public Relations Promo	500	500	500	500	500	37
38	330	115	550	38 Dues	550	550	550	550	550	38
39	4,891	6,918	4,700	39 Subscriptions	3,530	3,530	3,530	3,530	3,530	39
40	37,190	23,803	53,400	40 Program Supplies	43,900	8,900	8,900	8,900	8,900	40
41			-	41 Plants & Materials	-	35,000	35,000	35,000	35,000	41
42	676	399	600	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	400	400	400	400	400	42
43	383	251	1,000	43 Equipment Rental/Lease	1,000	1,000	1,000	1,000	1,000	43
44	10,026	6,502	8,000	44 Vehicles: Rent/Lease	8,000	8,000	8,000	8,000	8,000	44
45	3,280	2,143	7,000	45 Training/Development: Staff	5,000	5,000	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	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	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	500	500	52
53				53 Misc Expenses		-				53
54				54	-	-	-	-	-	54
55				55						55
56	387,438	337,406	459,150	56 TOTAL MATERIALS AND SERVICES	511,030	511,030	511,030	511,030	511,030	56
57		-		57						57
58				58 CAPITAL OUTLAY						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 TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal		-			-	66
67	-	-	-	67 Interest and Fees		-			-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM
LB 31**

**DETAILED EXPENDITURES
Rural Lands Program**

**EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021
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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-	70
71	-	-	-	71	Contingency						71
72				72							72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	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	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	81
82				82							82
83	1,047,050	1,037,090	1,152,999	83	Total Expenditures	1,236,060	1,236,060	1,236,060	1,236,060	1,269,275	83
84	-			84	ENDING FUND BALANCE						84
85	1,047,050	1,037,090	1,152,999	85	TOTAL REQUIREMENTS	1,236,060	1,236,060	1,236,060	1,236,060	1,269,275	85

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	Approved 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	337,230	337,230	1
2	31,391	30,872	30,947	2	Payroll Taxes	32,018	32,018	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	1,189	1,189	3
4	68,074	56,977	90,812	4	Employee Benefits	93,895	93,895	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	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	525,320	525,320	9
				MATERIALS AND SERVICES							
10				10							10
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	88,097	223,346	199,000	16	Contracted Services	284,000	284,000	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	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	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	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	1,000	1,000	31
32	1,391	1,240	4,000	32	Postage/Delivery	6,500	6,500	6,500	6,500	6,500	32
33	5,613	15,560	8,000	33	Printing/Copying	8,000	8,000	8,000	8,000	8,000	33
34	-	4,337	3,000	34	Office Furnishings and Equipment	3,000	3,000	3,000	3,000	3,000	34

FORM

LB 31

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021

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	Approved 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	5,000	5,000	35
36	-	1,842	5,000	36 Signage, Banners, Displays	2,500	2,500	2,500	2,500	2,500	36
37	10,367	8,173	12,000	37 Public Relations Promo	12,000	12,000	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	8,500	8,500	39
40	1,576	1,512	2,500	40 Program Supplies	2,500	2,500	2,500	2,500	2,500	40
41	16,970	17,902	20,000	41 Plants & Materials	45,000	45,000	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	1,000	1,000	42
43	3,908	5,277	7,000	43 Equipment Rental/Lease	8,000	8,000	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	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	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	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	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	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 TOTAL MATERIALS AND SERVICES	407,600	407,600	407,600	407,600	407,600	56
57				57						57
58				58 CAPITAL OUTLAY						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 TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal						66
67	-	-	-	67 Interest and Fees						67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM
LB 31**

**DETAILED EXPENDITURES
Urban Lands Program**

EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021
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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
70	-	-	-	70	CONTINGENCIES					-	70
71	-	-	-	71	Contingency					-	71
72				72						72	
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS					-	73
74	-	-	-	74	Transfer to Land Conservation Fund					-	74
75	-	-	-	75	Transfer to Grants Fund					-	75
76	-	-	-	76						-	
77				77						77	
78	-	-	-	78						-	
79	-	-	-	79						-	
80				80						80	
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES					-	81
82				82						82	
83	554,270	689,671	801,155	83	Total Expenditures	932,920	932,920	932,920	932,920	932,920	
84				84	ENDING FUND BALANCE					84	
85	554,270	689,671	801,155	85	TOTAL REQUIREMENTS	932,920	932,920	932,920	932,920	932,920	

DETAILED EXPENDITURES
Conservation Legacy 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	Approved 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	296,240	296,240	1
2	24,639	26,124	26,640	2 Payroll Taxes	27,658	27,658	27,658	27,658	27,658	2
3	293	707	744	3 Worker's Comp Insurance Policy	772	772	772	772	772	3
4	62,133	63,304	68,517	4 Employee Benefits	71,223	71,223	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	336,063	362,329	381,263	9 TOTAL PERSONNEL SERVICES	395,893	395,893	395,893	395,893	395,893	9
10				10						10
11			-	11 MATERIALS AND SERVICES		-	-	-	-	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	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	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	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	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	1,608	1,608	28
29	2,141	-	1,000	29 Repairs/Maintenance	4,000	4,000	4,000	4,000	4,000	29
30				30 Insurance		-	-	-	-	30
31	148	251	350	31 Office Supplies	350	350	350	350	350	31
32	121	369	600	32 Postage/Delivery	800	800	800	800	800	32
33	294	903	600	33 Printing/Copying	1,100	1,100	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	3,990	3,990	34

FORM
LB 31

DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021

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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
35	42	-	450	35	Advertising	1,300	1,300	1,300	1,300	1,300	35
36	4	192	-	36	Signage, Banners, Displays	100	100	100	100	100	36
37				37	Public Relations Promo	-	-	-	-	-	37
38	250	1,375	675	38	Dues	1,425	1,425	1,425	1,425	1,425	38
39	3,330	10,702	10,487	39	Subscriptions	12,773	12,773	12,773	12,773	12,773	39
40	11,105	5,381	11,460	40	Program Supplies	15,390	15,390	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	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	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	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	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	4,250	4,250	51
52	272	174	750	52	Meeting Refreshments, Annual, Budget, Board Mtgs	950	950	950	950	950	52
53			-	53	Misc Expenses		-	-	-	-	53
54				54							54
55				55							55
56	128,301	109,772	181,996	56	TOTAL MATERIALS AND SERVICES	239,445	239,445	239,445	239,445	239,445	56
57				57							57
58				58	CAPITAL OUTLAY						58
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	18,991	15,231	-	63	TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
64				64							64
65				65	DEBT SERVICE						65
66	-	-	-	66	Payments to Principal		-				66
67			-	67	Interest and Fees		-				67
68				68							68
69	-	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM
LB 31**

**DETAILED EXPENDITURES
Conservation Legacy Program**

**EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021
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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
70	-	-	-	70	CONTINGENCIES					-	70
71	-	-	-	71	Contingency					71	
72				72						72	
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS					-	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	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	81	
82				82						82	
83	483,355	487,332	563,259	83	Total Expenditures	635,338	635,338	635,338	635,338	635,338	
84				84	ENDING FUND BALANCE					84	
85	483,355	487,332	563,259	85	TOTAL REQUIREMENTS	635,338	635,338	635,338	635,338	85	

DETAILED EXPENDITURES

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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
				PERSONNEL SERVICES						
1	121,560	138,793	151,662	1 Salaries and Wages (Total of 2.5 FTE)	179,963	179,963	179,963	179,963	179,963	1
2	12,252	14,018	14,779	2 Payroll Taxes	17,421	17,421	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	5,879	5,879	3
4	25,689	34,698	47,914	4 Employee Benefits	62,994	62,994	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	161,203	190,868	218,692	9 TOTAL PERSONNEL SERVICES	266,257	266,257	266,257	266,257	266,257	9
10				10						10
				MATERIALS AND SERVICES						
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	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	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	306	306	25
26	544	571	577	26 Taxes	604	604	604	604	604	26
27	18,117	17,854	12,799	27 Utilities	14,566	14,566	14,566	14,566	14,566	27
28	1,623	2,776	3,432	28 Telecommunications	3,192	3,192	3,192	3,192	3,192	28
29	7,109	9,541	12,300	29 Repairs/Maintenance	13,850	13,850	13,850	13,850	13,850	29
30				30 Insurance						30
31	18	5	300	31 Office Supplies	300	300	300	300	300	31
32	-	8	-	32 Postage/Delivery						32
33	430	-	400	33 Printing/Copying	400	400	400	400	400	33
34	-	-	-	34 Office Furnishings and Equipment	400	400	400	400	400	34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021
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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
35	400	292	400	35	Advertising	400	400	400	400	400	35
36	-	1,227	1,200	36	Signage, Banners, Displays	1,200	1,200	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	627	627	39
40	29,145	29,895	27,442	40	Program Supplies	42,650	42,650	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	610	610	42
43	150	753	1,260	43	Equipment Rental/Lease	1,260	1,260	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	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	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	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	1,000	1,000	51
52	304	291	400	52	Meeting Refreshments, Annual, Budget, Board Mtgs	400	400	400	400	400	52
53				53	Misc Expenses	-	-	-	-	-	53
54				54		-	-	-	-	-	54
55				55							55
56	77,483	94,022	104,332	56	TOTAL MATERIALS AND SERVICES	124,575	124,575	124,575	124,575	124,575	56
57				57							57
58				58	CAPITAL OUTLAY						58
59	9,648	25,900	6,800	59	Office/Field Equipment	-	-	30,000	30,000	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	42,400	42,400	61
62				62	Purchase of Real Property	-	-	-	-	-	62
63	63,257	255,524	25,800	63	TOTAL CAPITAL OUTLAY	42,400	42,400	72,400	72,400	72,400	63
64				64							64
65				65	DEBT SERVICE						65
66				66	Payments to Principal						66
67				67	Interest and Fees						67
68				68							68
69	-	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM
LB 31**

DETAILED EXPENDITURES

EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021
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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental	
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-
71				71	Contingency					71
72				72						72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-
74				74	Transfer to Land Conservation Fund					74
75				75	Transfer to Grants Fund					75
76				76						76
77				77						77
78	-	-	-	78		-	-	-	-	-
79				79						79
80				80						80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-
82				82						82
83	301,942	540,414	348,824	83	Total Expenditures	433,232	433,232	463,232	463,232	463,232
84				84	ENDING FUND BALANCE					84
85	301,942	540,414	348,824	85	TOTAL REQUIREMENTS	433,232	433,232	463,232	463,232	85

FORM
LB 10

SPECIAL FUNDS

EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021

**Land Conservation Fund
RESOURCE AND REQUIREMENTS**

East Multnomah SWCD

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	Approved 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	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	500,000	500,000	5
6	159,257	122,605	100,000	6	Interest	70,000	70,000	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	Total resources, except taxes to be levied	6,989,977	6,989,977	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	TOTAL RESOURCES	6,989,977	6,989,977	6,989,977	6,989,977	6,989,977	12
13				13							13
14				14	REQUIREMENTS - CAPITAL OUTLAY						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	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	TOTAL CAPITAL OUTLAY	6,839,977	6,839,977	6,839,977	6,839,977	6,839,977	18
19				19							19
20				20	REQUIREMENTS - MATERIALS & SERVICES						20
21			150,000	21	Contracted Attorney	150,000	150,000	150,000	150,000	150,000	21
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	150,000	150,000	150,000	150,000	22
23				23							23
24	1,006,117	826,824	7,414,196	24	Total Expenses	6,989,977	6,989,977	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	TOTAL REQUIREMENTS	6,989,977	6,989,977	6,989,977	6,989,977	6,989,977	29

FORM
LB 10

SPECIAL FUNDS

Grants Fund

EMSUCD '21-22 Budget-Supplemental Approved 12/6/2021

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	Approved 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	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	714,085	714,085	5
6	24,501	22,918	20,000	6	Interest	13,000	13,000	13,000	13,000	13,000	6
7				7	Misc Income (Rebates/Refunds etc.)						7
8				8							8
9	2,087,341	1,774,951	1,382,352	9	Total resources, except taxes to be levied	1,522,000	1,522,000	1,522,000	1,522,000	1,522,000	9
10				10	Taxes necessary to balance						10
11				11	Taxes collected in year levied						11
12	2,087,341	1,774,951	1,382,352	12	TOTAL RESOURCES	1,522,000	1,522,000	1,522,000	1,522,000	1,522,000	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15	234,530	357,836	600,000	15	PIC (Prtnrs In Conservation) Grants-new awards	600,000	600,000	600,000	600,000	600,000	15
16	323,441	402,846	292,020	16	PIC (Prtnrs In Conservation) Grants-prior outstandin	410,000	410,000	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	100,000	100,000	17
18	2,180		75,000	18	CLIP (Cost Share to Landowners)-prior outstanding	25,000	25,000	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	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	230,000	230,000	21
22			23,332	22	Strategic Partnerships-prior outstanding	45,000	45,000	45,000	45,000	45,000	22
23			-	23	Equity-focused Strategic Opportunity Grants	50,000	50,000	50,000	50,000	50,000	23
24	1,013,831	1,039,355	1,382,352	24	TOTAL MATERIALS & SERVICES	1,522,000	1,522,000	1,522,000	1,522,000	1,522,000	24
25				25							25
26	1,013,831	1,039,355	1,382,352	26	Total Expenses	1,522,000	1,522,000	1,522,000	1,522,000	1,522,000	26
27				27							27
28				28							28
29	1,073,510	735,596	-	29	Ending Fund Balance	-	-	-	-	-	29
30	2,087,341	1,774,951	1,382,352	30	TOTAL REQUIREMENTS	1,522,000	1,522,000	1,522,000	1,522,000	1,522,000	30

FORM
LB 10

SPECIAL FUNDS

Partner Grants Management Fund

EMSWCD '21-22 Budget-Supplemental Approved 12/6/2021

East Multnomah SWCD

<i>Modified Accrual Basis</i>				DESCRIPTION	<i>Modified Accrual Basis</i>						
Historical Data			RESOURCES		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	Approved by Budget Committee 5/3/2021	Adopted by Board 6/7/2021	Supplemental		
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	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	25,000	25,000	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	7,172	25,000	12	TOTAL RESOURCES	25,000	25,000	25,000	25,000	25,000	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15		7,172	25,000	15	OWEB Small Grants	25,000	25,000	25,000	25,000	25,000	15
16	20,000		-	16	Other Grants - Local Emergency Planning Committee (LEPC)					-	16
17	20,000	7,172	25,000	17	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	25,000	25,000	17
18				18							18
19				19							19
20				20							20
21				21							21
22	20,000	7,172	25,000	22	Total Expenses	25,000	25,000	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	7,172	25,000	28	TOTAL REQUIREMENTS	25,000	25,000	25,000	25,000	25,000	28