



FY22-23 Budget Committee Meeting #1

East Multnomah Soil & Water Conservation District

Monday March 7th, 2022 @ 4:00 PM

To be held via teleconference (US Toll Free): **1 866 899 4679** Access Code: **521-420-365** **OR log in on your computer, tablet, or smartphone at <https://global.gotomeeting.com/join/521420365>**

Item #	Time	Agenda Item	Purpose	Presenter	Packet * please read ~ please review
1	4:00 3 min	Welcome	Welcome	Guebert	N/A
2	4:03 2 min	Appoint Presiding Officer	Decision	Guebert	N/A
3	4:05 5 min	Present Budget Message	Information	Mitten	a) FY22-23 Budget Message ~
4	4:10 10 min	Big Picture Budgeting	Information	Hamilton	N/A
5	4:20 75 min	Present and review Draft Budget for FY22-23 <ul style="list-style-type: none"> Overview of draft budget – major categories Presentation of changes to budget Detailed review and discussion 	Discussion	Mitten/ DiLeone/ Shearin/Hamilton/ Steele & Shipkey & Kent	a) EMSWCD FY22-23 Proposed Draft Budget ~
Note: The draft budget is solely for the information and use of the individual members. Budget Committee Members are not allowed to deliberate on the budget document as a body before the first meeting. ORS 294.426(6).					
6	5:35 10 min	Review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting	Decision	Mitten	N/A
7	5:45 5 min	Announcements and reminders: <ul style="list-style-type: none"> Additional changes should be made at next Budget Committee meeting (no later) if possible to minimize chance of errors. Others? 	Information	All	a) FY22-23 Budget Calendar
8	5:50	Adjourn		Presiding Officer	N/A

Next Budget Committee and Related Meetings

* All Budget Committee Meetings and TSCC Hearing will be held via videoconference. Updated information on how the public can participate will be posted on EMSWCD's website at: <https://emswcd.org>

Board and Budget Committee Meeting #2: Monday, April 4th, 2022, 4:00 PM, via videoconference.
Public comment will be taken.

Board and Budget Committee Meeting #3: Monday, May 2nd, 2022, 5:00 PM, via videoconference.
No Public comment will be taken.

TSCC Budget Hearing: Tuesday, May 17th, 2022, 4:00 PM, via videoconference.

Board Meeting: Monday, June 6th, 2022, 6:00 PM, via videoconference.



Budget Message for Fiscal Year 2022-2023
East Multnomah Soil and Water Conservation District
Dan Mitten, Budget Officer

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1.0 Introduction

This Budget Message is presented at the first Budget Committee meeting and is intended to explain the proposed budget, describe important features within the budget document, and outline any significant changes in EMSWCD's financial position. This next fiscal year will launch as we are steeped in our strategic planning process. Because of this, you will see a bit of a holding pattern in our budget recommendations. I expect that after our strategic planning work is completed, the '23-'24 budget could be substantively different, depending on what that process identifies and how that is reflected in our goals and subsequent work plans. As always, our mission of helping people care for land and water continues to drive the priorities in our budget as much as it drives the passion and hard work of the staff. Finally, we seek to consider our budgeting priorities, as we do our program work, with an eye to how we can most equitably and thoughtfully serve all of our constituents across our district. Thank you in advance for your review of this proposed budget and the comprehensive set of recommendations it represents.

Nancy J. Hamilton, Executive Director

The East Multnomah Soil and Water Conservation District (EMSWCD) is a local unit of government managed by an elected Board of five Directors. In November 2004, the voters of the district approved the establishment of a permanent property tax rate limit for the EMSWCD. The rate limit is a maximum of 10 cents per \$1,000 of assessed value. By law this rate cannot increase. This secure funding source has enabled EMSWCD to better pursue our mission, "to help people care for land and water."

As a taxing district, EMSWCD is required to establish a Budget Committee, hold one or more public meetings for the review of the upcoming year's budget, publish the budget in a newspaper of general circulation in the district, and hold a public budget hearing through the Multnomah County Tax Supervising and Conservation Commission (TSCC). In keeping with Oregon Local Budget Law for a district with a population of over 200,000, the EMSWCD Board of Directors serves as the Budget Committee. The Budget



FY22-23 Budget Message
East Multnomah Soil & Water Conservation District

February 25, 2022

Committee is required to meet, review the budget, hear public comment, and approve the budget. After the TSCC public hearing in May, the budget is presented for adoption at the June EMSWCD Board meeting.

The Budget Message, the accompanying worksheets, and supporting data are provided to the Budget Committee and public for their review. These documents will be available for review by request or on the District website: <http://emswcd.org/about/organizational-resources/budgets-reports-and-plans/>. Should you not have internet access and would like to request your copy by phone, please call 503-222-7645. As the budget is revised, the older drafts will be replaced with the most recent draft.

The budget includes a General Fund and three special funds. All funds have a Resources and Expenditures and/or Requirements section that must balance and include a variety of categories and line items specific to the needs of each fund. The structure of the budget is designed to meet the requirements of Oregon Local Budget Law.

Significant changes that are reflected in the proposed FY 2022-2023 budget include:

- Total General Fund personnel services costs are increasing by 8.7% from \$2,650,287 in the adopted FY 2021-2022 budget to \$2,880,151 in the proposed FY 2022-2023 budget mostly due to the implementation of wage adjustments as a result of a comparative wage analysis performed in FY 2021-2022. Additional increased personnel services costs are associated with benefit cost increases.
- Total General Fund materials and services costs are decreasing by 8.9% from \$1,893,763 in the adopted FY 2021-2022 budget to \$1,725,769 in the proposed FY 2022-2023 budget mostly due to a reduction in contracted professional services.
- Total General Fund capital outlay is also decreasing by 25.2% from \$134,400 in the FY 2021-2022 adopted budget to \$100,500 in the proposed FY 2022-2023 budget. This reduction is due to a decrease in property improvement and capital outlay needs, but still includes some possible modifications to the Williams Avenue office building to accommodate a return to work environment with continued virtual meeting needs. Also included are capital equipment needs at the Headwaters Farm.
- The General Fund Contingency fund shows no change and remains at \$400,000 in the proposed FY 2022-2023 budget. This is due to potential needs that may arise in response to the everchanging condition of the pandemic, unforeseen circumstances as a result of the strategic planning process that began in FY 2021-2022 and will continue into mid-FY 2022-2023. This is in line with a continuing strategy to ensure the EMSWCD is prepared to take advantage of unpredictable opportunities, meet unforeseen increases in costs, and adapt to uncertainties related to unforeseen catastrophic events (e.g. storms, floods, drought and fire).

Due to the 2018 CPI Geographic Revision, the Portland area CPI (Portland-Salem CPI-U) had been discontinued. In FY 2019-2020 EMSWCD's Board adopted the CPI-W West-Size A index in its salary & wage schedule adjustments to account for inflation. EMSWCD continues to use the CPI-W West-Size A index.

Please note that this budget is prepared on a modified accrual basis.



2.0 Components of the Budget

2.1 Resources

“New” resources (i.e., funding sources) include a combination of property tax revenues, state/federal/local grants, contract income, fund balance interest, rental income, and income from EMSWCD’s annual native plant sale. The aforementioned may also include Oregon Watershed Enhancement Board (OWEB) small grants on behalf of landowners in the district.

Other, “existing” resources are derived from the beginning fund balance, which includes a combination of intentionally unallocated monies (“ending fund balance”), unexpected tax revenues, unspent contingency, and unspent program monies, all from the previous fiscal year.

For most of the above funding sources, the exact amount that will be received is unknown at this time and is estimated based on past experience and the most current information available.

2.2 Expenditures/Requirements

Budgeted expenditures (i.e., anticipated costs) are grouped and tracked by fund. Each fund is described below.

2.3 General Fund

The purpose of the General Fund is to account for all activities which are not funded by specifically designated and restricted funds such as special funds or reserve funds.

Expenditure categories in the General Fund include personnel, materials and services, capital outlay, contingency, transfers, and unappropriated ending fund balance. The General Fund accounts for many of the normal expenses associated with operating EMSWCD and its programs, as well as those activities not associated with a special grant commitment. The unappropriated ending fund balance includes the allocated carryover of funds from FY 2021-2022 for meeting FY 2022-2023’s costs until the tax revenue is available.

The General Fund budget includes a line for contingency. The purpose of this funding line is: a) to take advantage of unpredictable opportunities; b) to cover unforeseen expenses; and c) to cover budgeted expenses if anticipated revenue (such as grant or contract income) is not received.

The General Fund resources and expenditures sheets are accompanied by worksheets detailing the budget expenses for each of the EMSWCD’s programs.

2.4 Special Funds

2.4.1 Land Conservation Fund

EMSWCD is concerned about the future of agriculture in the district as well as the health and continued function of key ecosystem processes and access to nature for residents of the district. EMSWCD is therefore pursuing land conservation through a variety of avenues. Resources budgeted in this fund are primarily for the purchase of easements, development rights, or real property with high agricultural and/or conservation value. The fund can also be used for extraordinary easement enforcement costs. EMSWCD intends to work with partners to accomplish our land conservation goals. By so doing, we can avoid administrative duplication and devote more funds directly to land conservation projects. In keeping with EMSWCD’s philosophy of voluntary conservation action, all our land conservation work will be on a voluntary (willing seller, willing buyer) basis. The Land Conservation Fund is made up of dollars transferred from the General Fund.



2.4.2 Grants Fund

The Grants Fund (formerly called the “Projects and Cost-share Fund”) contains resources set aside to support conservation and environmental education projects. These projects include on-the-ground installation of conservation practices as well as outreach and educational efforts in support of EMSWCD’s mission. With the intention of being flexible and responsive and at the same time ensuring accountability and the strategic investment of public funds, projects are funded through several mechanisms, as identified below.

- Partners in Conservation (PIC): Annual competitive grants for conservation and environmental education projects undertaken by partners.
- Small Project and Community Events (SPACE): Grants for smaller conservation and education projects (under \$2,000). SPACE grants are provided on a monthly basis throughout each fiscal year.
- Cooperative Landowner Incentive Program (CLIP): A cost-share program that provides financial assistance to landowners who are installing conservation practices such as fencing, manure storage sheds, erosion control measures, bioswales, and planting trees and shrubs for wildlife habitat.
- Strategic Conservation Partnership (SPA): Under a five-year agreement with the three watershed councils operating within the EMSWCD service area, EMSWCD provides funding not to exceed \$100,000 per year per council for work to achieve mutual goals. In 2021 this agreement was extended for an additional two years, including FY22-23.
- Equity-focused Strategic Opportunity Grants (EFSOG) - Grants to support community organizations and initiatives helping to advance equity, diversity and inclusion related to EMSWCD’s mission and programmatic goals. These grants are made as needed when opportunities are identified.
- Strategic Conservation Investments (SCI): SCI enables EMSWCD to provide grants to partners for priority projects or to help out in urgent or time sensitive situations. These projects are typically not envisioned or planned for during the fiscal year. There are usually no specific regular funds allocated to this grant program. However should an SCI opportunity arise, monies from other grant programs, or from the contingency line item with the adoption of a Board resolution, may be used.

Additional grant projects are budgeted for in the General Fund under the program responsible for the work. Dollars to support the Grants Fund will be transferred from the General Fund.

2.4.3 Partner Grants Management Fund

This Fund is used to hold grants made to the EMSWCD on behalf of partners. This is how OWEB small grants are configured. Funds budgeted here are not a net cost to the EMSWCD. The sum budgeted for this year is an estimate based on past experience intended to cover grants received on behalf of partners in FY22-23.



3.0 Budget Committee Approval – Tax Rate Levy or Amount of Total Tax

Oregon law allows taxing districts to approve the budget by an amount (dollar figure) or rate. Prior to FY 2009-2010, EMSWCD levied an amount rather than a rate. Since FY2009-2010, the Budget Committee has decided to levy at the full rate. The Budget Officer recommends that the EMSWCD again levy at the full rate.

Funds are tracked by program as well as by fund. General Fund appropriations are made by program.

3.1 Finance and Operations

The Finance and Operation's budget supports and oversees all of EMSWCD's work. Finance and Operations provides administrative support, web services, fleet & facilities management, financial oversight and report preparations, budget development and monitoring, bookkeeping services, and supervision to the other program areas as well as support to the Board of Directors. The Finance and Operations budget contains a wide range of items such as contracted legal and other professional services that cross all programs, telecommunications, and most costs associated with our Headquarters office.

3.2 Rural Lands Program

The Rural Lands Program protects natural resources by providing property owners/managers of working lands with technical, resource, labor, and financial assistance to help them identify opportunities for conservation and install conservation practices on their land. The primary focus is improving water quality, increasing irrigation efficiency, improving soil health, reducing erosion, and restoring native habitat including controlling invasive species.

3.3 Urban Lands Program

The Urban Lands Program works primarily on residential, institutional, and business/industrial lands within the Urban Growth Boundary of EMSWCD. Program services include public workshops (e.g., Naturescaping, Rain Gardens, etc.), technical and financial assistance, annual events (Native Plant Sale, etc.) community projects with partners, and large-scale demonstration projects. The primary goals of the program are to reduce soil and water pollution by reducing the volume and rate of stormwater runoff, reduce water consumption by urban residents, and to improve climate resiliency and natural habitat in the urban area.

3.4 Conservation Legacy Program

The Conservation Legacy Program supports on-the-ground conservation projects and conservation education by providing financial assistance to landowners, partner organizations, and community groups, through various grants programs. And the Land Legacy program uses conservation easements and land acquisition (to be held by EMSWCD or by partners) to ensure farmland is protected for current and future generations of farmers, to protect priority natural areas, and to provide urban access to nature opportunities for marginalized urban communities.

3.5 Headwaters Farm Program

The Headwaters Farm hosts the Headwaters Incubator Program (HIP), which provides land, water, infrastructure, training and other support for qualified individuals wanting to start a sustainable agricultural business who would otherwise not be able to do so. The HIP program started in the 2013 growing season, and after ramping up with new cohorts every year, the program has been operating at or near capacity for the last few years. 2021 concluded the ninth season of the Headwaters Incubator Program and the fifth cohort of graduating farmers. To date, HIP has graduated 18 growers with over 80% of them still actively farming.



4.0 Supporting Documents

This Budget Message is accompanied by the following:

- RESOURCES: General Fund: Resource Description (revenues) (Form LB 20)
- EXPENDITURE SUMMARY: By Fund, Organizational Unit, or Program (Form LB 30)
- DETAILED EXPENDITURES: General Fund: Expenditure Description (Form LB 31)
- DETAILED EXPENDITURES: An LB 31 worksheet for each program and for District operations & administration
- SPECIAL FUNDS: Land Conservation Fund: Resources and Requirements (Form LB 10)
- SPECIAL FUNDS: Grants Fund (formerly called Projects and Cost Share Program): Resources and Requirements (Form LB 10)
- SPECIAL FUNDS: Partner Grants Management Fund: Resources and Requirements (Form LB 10)

FORM
LB-20**RESOURCES**

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

GENERAL FUND**East Multnomah SWCD***Modified Accrual Basis*

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
1	2,240,060	2,875,535	3,179,708	1 Beginning Fund Balance	3,432,540					1
2			100,000	2 Previously levied taxes estimated to be received	100,000					2
3	47,493	-		3 Prior period adjustment per FY19-20 audit						3
4				4 OTHER RESOURCES						4
5	24,995	24,995	26,372	5 Op: ODA Administrative Grant	26,372					5
6	91,229	24,934	35,000	6 Op: Interest on Bank/LGIP Accts	25,000					6
7	19,832	88,213	-	7 Op: Misc. (Refunds, Rebates, etc)	5,000					7
8				8 Op:						8
9				9 Op:						9
10				10 Op:						10
11				11 Op:						11
12				12 Op:						12
13	53,572	60,121	44,010	13 CL/HIP: Rental Income	46,080					13
14				14 CL:						14
15				15 RL: Reimbursements from Partners	-					15
16	58,320	58,320	61,535	16 RL: ODA Scope of Work Funds	61,535					16
17		14,000	15,000	17 RL: USFS Gorge Grant	15,000					17
18				18 RL:						18
19				19 RL:						19
20	-	-	9,950	20 HIP: Reimbursements	5,440					20
21				21 HIP:						21
22	49,228	-	50,000	22 UL: Plant Sale Revenue (Gross Sales)	-					22
23				23 UL: NCR Workshop Sponsors						23
24				24 UL:						24
25				25 UL:						25
26				26						26
27				27		-	-			27
28				28		-	-			28
29				29		-				29
30	2,584,729	3,146,118	3,521,575	30 Total resources, except taxes to be levied	3,716,967	-	-	-	-	30
31	5,027,587	5,294,637	5,292,567	31 Taxes necessary to balance	5,411,306					31
32				32 Taxes collected in year levied						32
33	7,612,316	8,440,755	8,814,142	33 TOTAL RESOURCES	9,128,273	-	-	-	-	33

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FORM
LB 30**EXPENDITURE SUMMARY
GENERAL FUND****EMSWCD '22-23 Budget - Proposed Draft 3-7-2022
East Multnomah SWCD***Modified Accrual Basis**Modified Accrual Basis*

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
					PERSONNEL SERVICES						
1	489,592	514,382	704,572	1	Finance & Operations	735,625	-	-	-	-	1
2	699,684	721,317	758,245	2	Rural Lands Program	853,900	-	-	-	-	2
3	396,119	525,892	525,320	3	Urban Lands Program	576,726	-	-	-	-	3
4	362,329	376,159	395,893	4	Conservation Legacy Program	430,500	-	-	-	-	4
5	190,868	221,186	266,257	5	Headwaters Farm Program	283,400	-	-	-	-	5
6				6							6
7	2,138,592	2,358,936	2,650,287	7	TOTAL PERSONNEL SERVICES	2,880,151	-	-	-	-	7
8				8	MATERIALS AND SERVICES						8
9	235,509	302,229	611,113	9	Finance & Operations	527,993	-	-	-	-	9
10	337,406	435,107	511,030	10	Rural Lands Program	498,550	-	-	-	-	10
11	293,552	184,823	407,600	11	Urban Lands Program	342,600	-	-	-	-	11
12	109,772	147,195	239,445	12	Conservation Legacy Program	204,552	-	-	-	-	12
13	94,022	102,456	124,575	13	Headwaters Farm Program	152,074	-	-	-	-	13
14				14							14
15	1,070,261	1,171,810	1,893,763	15	TOTAL MATERIALS & SERVICES	1,725,769	-	-	-	-	15
16				16							16
17				17	CAPITAL OUTLAY						17
18	25,900	8,971	30,000	18	Office/Field Equipment	35,500	-	-	-	-	18
19	57,050	-	-	19	Vehicles	-	-	-	-	-	19
20	266,455	5,000	104,400	20	Improvements to Real Property/Purchase of Prop.	65,000	-	-	-	-	20
21	349,405	13,971	134,400	21	TOTAL CAPITAL OUTLAY	100,500	-	-	-	-	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	500,000	500,000	500,000	29	Transfer to Land Conservation Fund	500,000	-	-	-	-	29
30	678,523	924,319	714,085	30	Transfer to Grants Fund	1,026,815	-	-	-	-	30
31				31							31
32		-		32							32
33		-	370,000	33	Contingency	400,000	-	-	-	-	33
34	1,178,523	1,424,319	1,584,085	34	TOTAL TRANSFERS & CONTINGENCIES	1,926,815	-	-	-	-	34
35	4,736,781	4,969,036	6,262,535	35	TOTAL EXPENDITURES	6,633,235	-	-	-	-	35
36	2,875,535	3,471,719	2,551,606	36	Ending Fund Balance	2,495,038	-	-	-	-	36
37	7,612,316	8,440,755	8,814,142	37	TOTAL	9,128,273	-	-	-	-	37

FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD**ENTIRE GENERAL FUND****Modified Accrual Basis****Modified Accrual Basis****Budget for Next Year 2022-2023**

Historical Data				EXPENDITURE DESCRIPTION						
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 44,627	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
				PERSONNEL SERVICES						
1	1,594,264	1,746,058	1,795,337	1 Salaries and Wages (Total of 20.5 FTE)	2,022,300	-	-	-	-	1
2	153,289	164,586	170,107	2 Payroll Taxes	193,500	-	-	-	-	2
3	17,805	15,275	22,406	3 Worker's Comp Insurance Policy	24,610	-	-	-	-	3
4	373,234	433,017	506,891	4 Employee Benefits	511,640	-	-	-	-	4
5	-	-	-	5 Overtime	0	-	-	-	-	5
6	-	-	155,546	6 Temporary Employees (Total of 2.5 FTE)	128,101	-	-	-	-	6
7		-	-	7 Paid Internships (Total of 0.0 FTE)		-	-	-	-	7
8				8		-	-	-	-	8
9	2,138,592	2,358,936	2,650,287	9 TOTAL PERSONNEL SERVICES	2,880,151	-	-	-	-	9
10				10						10
11				11 MATERIALS AND SERVICES						11
12	21,000	21,042	24,000	12 Contracted Bookkeeper	24,000	-	-	-	-	12
13	5,350	5,350	6,000	13 Contracted Audit Services	6,000	-	-	-	-	13
14	18,118	30,620	32,000	14 Contracted Attorney	29,000	-	-	-	-	14
15	15,426	21,106	24,000	15 Contracted Information Technology Support	27,000	-	-	-	-	15
16	696,181	795,206	1,272,976	16 Contracted Services	1,144,590	-	-	-	-	16
17	-	-	-	17		-	-	-	-	17
18	-	-	-	18		-	-	-	-	18
19	-	-	-	19		-	-	-	-	19
20	-	-	-	20		-	-	-	-	20
21	250	250	250	21 Audit Filing Fee	250	-	-	-	-	21
22	2,095	586	2,475	22 Bank/LGIP Fees	2,525	-	-	-	-	22
23	235	-	275	23 Bulk Mail Permit Renewal	300	-	-	-	-	23
24	2,835	2,571	3,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	-	-	-	-	24
25	4,334	7,235	7,496	25 Licenses and Fees	7,703	-	-	-	-	25
26	5,903	6,067	8,050	26 Taxes	8,718	-	-	-	-	26
27	24,436	12,173	22,566	27 Utilities	19,672	-	-	-	-	27
28	22,564	25,619	26,820	28 Telecommunications	26,964	-	-	-	-	28
29	16,489	25,802	44,350	29 Repairs/Maintenance	44,050	-	-	-	-	29
30	16,452	18,404	20,000	30 Insurance	22,050	-	-	-	-	30
31	3,458	1,099	7,450	31 Office Supplies	7,050	-	-	-	-	31
32	2,705	768	8,600	32 Postage/Delivery	8,370	-	-	-	-	32
33	21,593	3,642	20,100	33 Printing/Copying	18,300	-	-	-	-	33
34	14,926	22,828	19,190	34 Office Furnishings and Equipment	14,050	-	-	-	-	34

FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD**ENTIRE GENERAL FUND****Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 44,627	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
35	5,332	200	8,700	35 Advertising	8,650	-	-	-	-	35
36	3,420	-	4,800	36 Signage, Banners, Displays	4,700	-	-	-	-	36
37	9,672	464	18,700	37 Public Relations Promo	18,700	-	-	-	-	37
38	9,424	11,874	13,925	38 Dues	14,575	-	-	-	-	38
39	26,991	33,017	38,898	39 Subscriptions	49,220	-	-	-	-	39
40	60,918	92,138	71,940	40 Program Supplies	57,070	-	-	-	-	40
41	17,902	498	80,000	41 Plants & Materials	65,000	-	-	-	-	41
42	1,678	586	5,002	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,102	-	-	-	-	42
43	6,281	1,155	12,260	43 Equipment Rental/Lease	12,960	-	-	-	-	43
44	7,799	6,686	8,000	44 Vehicles: Rent/Lease	5,000	-	-	-	-	44
45	9,290	7,601	19,550	45 Training/Development: Staff	17,050	-	-	-	-	45
46	-	638	7,000	46 Training/Development: Board	5,000	-	-	-	-	46
47	2,789	739	9,330	47 Out of Town Travel: Staff	8,030	-	-	-	-	47
48	-	-	2,000	48 Out of Town Travel: Board	1,000	-	-	-	-	48
49	5,359	3,601	9,800	49 Local Mileage, Parking, Bus: Staff	9,170	-	-	-	-	49
50	-	-	500	50 Local Mileage, Parking, Bus: Board	1,000	-	-	-	-	50
51	3,160	11,222	17,940	51 Vol/Board/Staff/Cooperator expenses	21,350	-	-	-	-	51
52	5,418	11	15,170	52 Meeting Refreshments, Annual, Budget, Board Mtgs	9,850	-	-	-	-	52
53	-	500	-	53 Misc Expenses	-	-	-	-	-	53
54	477	512	650	54 Payroll Services	750	-	-	-	-	54
55				55						55
56	1,070,261	1,171,810	1,893,763	56 TOTAL MATERIALS AND SERVICES	1,725,769	-	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	25,900	8,971	30,000	59 Office/Field Equipment	35,500	-	-	-	-	59
60	57,050	-	-	60 Vehicles	0	-	-	-	-	60
61	266,455	-	104,400	61 Improvements to Real Property	65,000	-	-	-	-	61
62	-	5,000	-	62 Purchase of Real Property	-	-	-	-	-	62
63	349,405	13,971	134,400	63 TOTAL CAPITAL OUTLAY	100,500	-	-	-	-	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
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DETAILED EXPENDITURES

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD

Modified Accrual Basis

ENTIRE GENERAL FUND

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 44,627	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
70	-	-	370,000	70 CONTINGENCIES	400,000	-	-	-	-	70
71	-	-	370,000	71 Contingency	400,000					71
72				72						72
73	1,178,523	1,424,319	1,214,085	73 TRANSFERS TO SPECIAL FUNDS	1,526,815	-	-	-	-	73
74	500,000	500,000	500,000	74 Transfer to Land Conservation Fund	500,000	-	-	-	-	74
75	678,523	924,319	714,085	75 Transfer to Grants Fund	1,026,815	-	-	-	-	75
76				76						76
77				77						77
78				78						78
79				79						79
80				80						80
81	1,178,523	1,424,319	1,584,085	81 TOTAL TRANSFERS & CONTINGENCIES	1,926,815	-	-	-	-	81
82				82						82
83	4,736,781	4,969,036	6,262,535	83 Total Expenditures	6,633,235	-	-	-	-	83
84	2,875,535	3,471,719	2,551,606	84 ENDING FUND BALANCE	2,495,038					84
85	7,612,316	8,440,755	8,814,142	85 TOTAL REQUIREMENTS	9,128,273	-	-	-	-	85

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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
				PERSONNEL SERVICES						
1	374,691	388,028	433,841	1 Salaries and Wages (Total of 4.5 FTE)	516,000					1
2	32,246	35,500	40,486	2 Payroll Taxes	48,400					2
3	1,449	1,833	1,908	3 Worker's Comp Insurance Policy	2,310					3
4	81,206	89,021	133,781	4 Employee Benefits	108,040					4
5			-	5 Overtime	-					5
6			94,556	6 Temporary Employees (Total of 1.0 FTEs)	60,875					6
7				7 Paid Internships (Total of 0.0 FTE)						7
8				8	-	-	-	-		8
9	489,592	514,382	704,572	9 TOTAL PERSONNEL SERVICES	735,625	-	-	-	-	9
10				10						10
11				MATERIALS AND SERVICES						11
12	21,000	21,042	24,000	12 Contracted Bookkeeper	24,000					12
13	5,350	5,350	6,000	13 Contracted Audit Services	6,000					13
14	7,030	11,472	10,000	14 Contracted Attorney	10,000					14
15	15,426	21,106	24,000	15 Contracted Information Technology Support	27,000					15
16	105,176	153,460	366,500	16 Contracted Services	301,700					16
17			-	17						17
18			-	18						18
19			-	19						19
20			-	20						20
21	250	250	250	21 Audit Filing Fee	250					21
22	163	298	400	22 Bank/LGIP Fees	450					22
23	235	-	275	23 Bulk Mail Permit Renewal	300					23
24	1,924	2,571	3,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000					24
25	3,124	6,105	6,090	25 Licenses and Fees	6,353					25
26			-	26 Taxes						26
27	5,977	4,906	8,000	27 Utilities	5,500					27
28	10,565	12,617	14,520	28 Telecommunications	15,400					28
29	6,948	838	26,500	29 Repairs/Maintenance	16,000					29
30	16,452	18,404	20,000	30 Insurance	22,050					30
31	3,058	1,014	5,300	31 Office Supplies	5,000					31
32	251	270	800	32 Postage/Delivery	800					32
33	3,410	2,200	6,600	33 Printing/Copying	5,000					33
34	1,514	9,579	8,800	34 Office Furnishings and Equipment	7,000					34

FORM
LB 31**DETAILED EXPENDITURES**
Finance & OperationsEMSWCD '22-23 Budget - Proposed Draft 3-7-2022
East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023				
Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
35	-	-	1,500	35 Advertising	1,500				35
36	159	-	500	36 Signage, Banners, Displays	500				36
37	1,227	264	6,200	37 Public Relations Promo	6,200				37
38	7,934	8,057	11,950	38 Dues	12,300				38
39	6,139	9,394	13,468	39 Subscriptions	18,840				39
40	327	167	2,500	40 Program Supplies	1,000				40
41			-	41 Plants & Materials					41
42	466	266	2,800	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	500				42
43	-	-	2,000	43 Equipment Rental/Lease	500				43
44	1,297	-	-	44 Vehicles: Rent/Lease					44
45	2,874	1,732	5,000	45 Training/Development: Staff	6,000				45
46	-	638	7,000	46 Training/Development: Board	5,000				46
47	271	-	1,500	47 Out of Town Travel: Staff	1,000				47
48	-	-	2,000	48 Out of Town Travel: Board	1,000				48
49	404	334	1,500	49 Local Mileage, Parking, Bus: Staff	1,000				49
50	-	-	500	50 Local Mileage, Parking, Bus: Board	1,000				50
51	2,310	9,372	10,690	51 Vol/Board/Staff/Cooperator expenses	10,500				51
52	3,771	11	10,320	52 Meeting Refreshments, Annual, Budget, Board Mtgs	4,600				52
53	-	-	-	53 Misc Expenses					53
54	477	512	650	54 Payroll Expense	750				54
55				55	-	-	-	-	55
56	235,509	302,229	611,113	56 TOTAL MATERIALS AND SERVICES	527,993	-	-	-	- 56
57				57					57
58				58 CAPITAL OUTLAY					58
59	-	-	-	59 Office/Field Equipment		-	-	-	- 59
60	57,050	-	-	60 Vehicles		-	-	-	- 60
61	21,600	-	62,000	61 Improvements to Real Property	59,000				61
62				62 Purchase of Real Property		-	-	-	- 62
63	78,650	-	62,000	63 TOTAL CAPITAL OUTLAY	59,000	-	-	-	- 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 '22-23 Budget - Proposed Draft 3-7-2022
East Multnomah SWCD**

Modified Accrual Basis

Modified Accrual Basis

Historical Data

Budget for Next Year 2022-2023

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	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	803,751	816,611	1,377,685	83	Total Expenditures	1,322,618	-	-	-	-	83
84				84	ENDING FUND BALANCE						84
85	803,751	816,611	1,377,685	85	TOTAL REQUIREMENTS	1,322,618	-	-	-	-	85

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FORM
LB 31**DETAILED EXPENDITURES**
Rural Lands ProgramEMSWCD '22-23 Budget - Proposed Draft 3-7-2022
East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
				PERSONNEL SERVICES						
1	501,379	522,999	548,063	1 Salaries and Wages (Total of 6.5 FTE)	616,200					1
2	50,029	49,918	52,525	2 Payroll Taxes	59,600					2
3	11,227	8,248	12,659	3 Worker's Comp Insurance Policy	13,700					3
4	137,049	140,152	144,998	4 Employee Benefits	164,400					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	699,684	721,317	758,245	9 TOTAL PERSONNEL SERVICES	853,900	-	-	-	-	9
10				10						10
11				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	278,073	373,542	428,650	16 Contracted Services	423,350					16
17			-	17						17
18			-	18						18
19			-	19						19
20			-	20						20
21			-	21 Audit Filing Fee						21
22	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		23	-	25 Licenses and Fees	250					25
26			-	26 Taxes						26
27			-	27 Utilities						27
28	5,470	6,077	5,000	28 Telecommunications	4,000					28
29			-	29 Repairs/Maintenance						29
30			-	30 Insurance						30
31	50	56	500	31 Office Supplies	500					31
32	837	408	500	32 Postage/Delivery	500					32
33	1,720	1,070	4,000	33 Printing/Copying	4,000					33
34	5,264	5,271	3,000	34 Office Furnishings and Equipment	3,000					34

FORM
LB 31**DETAILED EXPENDITURES****Rural Lands Program**

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
35	2,500	-	500	35 Advertising	500					35
36	-	-	500	36 Signage, Banners, Displays	250					36
37	-	-	500	37 Public Relations Promo	500					37
38	115	242	550	38 Dues	400					38
39	6,918	5,100	3,530	39 Subscriptions	5,100					39
40	23,803	31,080	8,900	40 Program Supplies	6,300					40
41			35,000	41 Plants & Materials	35,000					41
42	399	-	400	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	800					42
43	251	1,155	1,000	43 Equipment Rental/Lease	1,000					43
44	6,502	6,686	8,000	44 Vehicles: Rent/Lease	5,000					44
45	2,143	1,076	5,000	45 Training/Development: Staff	2,500					45
46			-	46 Training/Development: Board						46
47	874	739	1,000	47 Out of Town Travel: Staff	1,000					47
48			-	48 Out of Town Travel: Board						48
49	2,395	2,582	4,000	49 Local Mileage, Parking, Bus: Staff	4,000					49
50			-	50 Local Mileage, Parking, Bus: Board						50
51			-	51 Vol/Board/Staff/Cooperator expenses						51
52	67	-	500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	600					52
53				53 Misc Expenses						53
54				54	-	-	-	-		54
55				55						55
56	337,406	435,107	511,030	56 TOTAL MATERIALS AND SERVICES	498,550	-	-	-	-	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

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DETAILED EXPENDITURES

Rural Lands Program

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data

Budget for Next Year 2022-2023

	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		EXPENDITURE DESCRIPTION	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	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	1,037,090	1,156,424	1,269,275	83	Total Expenditures	1,352,450	-	-	-	-	83
84	-			84	ENDING FUND BALANCE						84
85	1,037,090	1,156,424	1,269,275	85	TOTAL REQUIREMENTS	1,352,450	-	-	-	-	85

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FORM
LB 31**DETAILED EXPENDITURES**
Urban Lands ProgramEMSWCD '22-23 Budget - Proposed Draft 3-7-2022
East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023				
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
				PERSONNEL SERVICES					
1	307,207	396,999	337,230	1 Salaries and Wages (Total of 4.0 FTE)	373,100				1
2	30,872	37,956	32,017	2 Payroll Taxes	35,800				2
3	1,063	1,222	1,188	3 Worker's Comp Insurance Policy	1,400				3
4	56,977	89,715	93,895	4 Employee Benefits	99,200				4
5			-	5 Overtime	-				5
6			60,990	6 Temporary Employees (Total of 1.0 FTE)	67,226				6
7				7 Paid Internships (Total of 0.0 FTE)	-		-	-	7
8				8					8
9	396,119	525,892	525,320	9 TOTAL PERSONNEL SERVICES	576,726	-	-	-	- 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	223,346	170,158	284,000	16 Contracted Services	234,000				16
17			-	17					17
18			-	18					18
19			-	19					19
20			-	20					20
21			-	21 Audit Filing Fee					21
22	1,795	163	2,000	22 Bank/LGIP Fees	2,000				22
23			-	23 Bulk Mail Permit Renewal					23
24			-	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)					24
25	329	-	1,100	25 Licenses and Fees	1,100				25
26			-	26 Taxes					26
27			-	27 Utilities					27
28	2,253	2,241	2,500	28 Telecommunications	2,500				28
29			-	29 Repairs/Maintenance					29
30			-	30 Insurance					30
31	94	-	1,000	31 Office Supplies	1,000				31
32	1,240	48	6,500	32 Postage/Delivery	6,500				32
33	15,560	-	8,000	33 Printing/Copying	8,000				33
34	4,337	-	3,000	34 Office Furnishings and Equipment	3,000				34

FORM

LB 31

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION		Budget for Next Year 2022-2023				
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
35	2,540	-	5,000	35	Advertising	5,000				35
36	1,842	-	2,500	36	Signage, Banners, Displays	2,500				36
37	8,173	200	12,000	37	Public Relations Promo	12,000				37
38		2,200	-	38	Dues					38
39	2,718	5,728	8,500	39	Subscriptions	10,500				39
40	1,512	-	2,500	40	Program Supplies	2,500				40
41	17,902	498	45,000	41	Plants & Materials	30,000				41
42	401	160	1,000	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000				42
43	5,277	-	8,000	43	Equipment Rental/Lease	8,000				43
44	-	-	-	44	Vehicles: Rent/Lease					44
45	2,217	3,418	5,000	45	Training/Development: Staff	4,000				45
46			-	46	Training/Development: Board					46
47	-	-	3,000	47	Out of Town Travel: Staff	2,000				47
48			-	48	Out of Town Travel: Board					48
49	850	9	2,000	49	Local Mileage, Parking, Bus: Staff	2,000				49
50			-	50	Local Mileage, Parking, Bus: Board					50
51	50	-	2,000	51	Vol/Board/Staff/Cooperator expenses	2,000				51
52	1,115	-	3,000	52	Meeting Refreshments, Annual, Budget, Board Mtgs	3,000				52
53	-	-	-	53	Misc Expenses					53
54				54						54
55				55						55
56	293,552	184,823	407,600	56	TOTAL MATERIALS AND SERVICES	342,600	-	-	-	- 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 '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
70	-	-	-	70						
71	-	-	-	71						
72				72						
73	-	-	-	73						
74	-	-	-	74						
75	-	-	-	75						
76	-	-	-	76						
77				77						
78	-	-	-	78						
79	-	-	-	79						
80				80						
81	-	-	-	81						
82				82						
83	689,671	710,715	932,920	83						
84				84						
85	689,671	710,715	932,920	85						

FORM
LB 31**DETAILED EXPENDITURES**
Conservation Legacy Program

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023				
Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
				PERSONNEL SERVICES					
1	272,194	284,963	296,240	1 Salaries and Wages (Total of 3.0 FTE)	324,800				1
2	26,124	26,510	27,658	2 Payroll Taxes	30,700				2
3	707	611	772	3 Worker's Comp Insurance Policy	900				3
4	63,304	64,075	71,223	4 Employee Benefits	74,100				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	362,329	376,159	395,893	9 TOTAL PERSONNEL SERVICES	430,500	-	-	-	- 9
10				10					10
11			-	11 MATERIALS AND SERVICES		-	-	-	- 11
12			-	12 Contracted Bookkeeper		-	-	-	- 12
13			-	13 Contracted Audit Services		-	-	-	- 13
14	11,088	19,148	22,000	14 Contracted Attorney	19,000				14
15			-	15 Contracted Information Technology Support					15
16	63,135	78,909	155,446	16 Contracted Services	120,075				16
17			-	17					17
18			-	18					18
19			-	19					19
20			-	20					20
21	-	-	-	21 Audit Filing Fee					21
22	62	40	25	22 Bank/LGIP Fees	25				22
23			-	23 Bulk Mail Permit Renewal					23
24	911	-	-	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)					24
25	836	603	-	25 Licenses and Fees					25
26	5,332	5,481	7,446	26 Taxes	8,075				26
27	605	339	-	27 Utilities	3,000				27
28	1,500	1,440	1,608	28 Telecommunications	1,512				28
29	-	13,208	4,000	29 Repairs/Maintenance	5,500				29
30			-	30 Insurance					30
31	251	-	350	31 Office Supplies	250				31
32	369	42	800	32 Postage/Delivery	570				32
33	903	372	1,100	33 Printing/Copying	900				33
34	3,811	6,776	3,990	34 Office Furnishings and Equipment	1,050				34

FORM

LB 31

DETAILED EXPENDITURES**Conservation Legacy Program**

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023				
Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
35	-	-	1,300	35 Advertising	1,250				35
36	192	-	100	36 Signage, Banners, Displays	250				36
37			-	37 Public Relations Promo					37
38	1,375	1,375	1,425	38 Dues	1,875				38
39	10,702	12,262	12,773	39 Subscriptions	13,778				39
40	5,381	4,610	15,390	40 Program Supplies	11,780				40
41			-	41 Plants & Materials					41
42	192	160	192	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	192				42
43	-	-	-	43 Equipment Rental/Lease					43
44			-	44 Vehicles: Rent/Lease					44
45	1,585	647	2,600	45 Training/Development: Staff	2,600				45
46			-	46 Training/Development: Board					46
47	28	-	2,600	47 Out of Town Travel: Staff	2,800				47
48			-	48 Out of Town Travel: Board					48
49	540	233	1,100	49 Local Mileage, Parking, Bus: Staff	970				49
50			-	50 Local Mileage, Parking, Bus: Board					50
51	800	1,050	4,250	51 Vol/Board/Staff/Cooperator expenses	7,850				51
52	174	-	950	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,250				52
53		500	-	53 Misc Expenses					53
54				54					54
55				55					55
56	109,772	147,195	239,445	56 TOTAL MATERIALS AND SERVICES	204,552	-	-	-	- 56
57				57					57
58				58 CAPITAL OUTLAY					58
59			-	59 Office/Field Equipment		-	-	-	59
60			-	60 Vehicles		-	-	-	60
61	15,231	-	-	61 Improvements to Real Property	6,000		-	-	- 61
62	-	5,000		62 Purchase of Real Property					62
63	15,231	5,000	-	63 TOTAL CAPITAL OUTLAY	6,000	-	-	-	- 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
Conservation Legacy Program

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	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	487,332	528,354	635,338	83	Total Expenditures	641,052	-	-	-	83
84				84	ENDING FUND BALANCE					84
85	487,332	528,354	635,338	85	TOTAL REQUIREMENTS	641,052	-	-	-	85

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FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD**Modified Accrual Basis****Headwaters Farm Program****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
				PERSONNEL SERVICES						
1	138,793	153,069	179,963	1 Salaries and Wages (Total of 2.5 FTE)	192,200					1
2	14,018	14,702	17,421	2 Payroll Taxes	19,000					2
3	3,359	3,361	5,879	3 Worker's Comp Insurance Policy	6,300					3
4	34,698	50,054	62,994	4 Employee Benefits	65,900					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	190,868	221,186	266,257	9 TOTAL PERSONNEL SERVICES	283,400	-	-	-	-	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	26,451	19,137	38,380	16 Contracted Services	65,465					16
17			-	17						17
18			-	18						18
19			-	19						19
20			-	20						20
21			-	21 Audit Filing Fee						21
22	50	85	50	22 Bank/LGIP Fees	50					22
23			-	23 Bulk Mail Permit Renewal						23
24			-	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)						24
25	45	504	306	25 Licenses and Fees						25
26	571	586	604	26 Taxes	643					26
27	17,854	6,928	14,566	27 Utilities	11,172					27
28	2,776	3,244	3,192	28 Telecommunications	3,552					28
29	9,541	11,756	13,850	29 Repairs/Maintenance	22,550					29
30			-	30 Insurance						30
31	5	29	300	31 Office Supplies	300					31
32	8	-	-	32 Postage/Delivery						32
33	-	-	400	33 Printing/Copying	400					33
34	-	1,202	400	34 Office Furnishings and Equipment						34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD

Modified Accrual Basis

Headwaters Farm Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
35	292	200	400	35 Advertising	400					35
36	1,227	-	1,200	36 Signage, Banners, Displays	1,200					36
37	272	-	-	37 Public Relations Promo						37
38			-	38 Dues						38
39	514	533	627	39 Subscriptions	1,002					39
40	29,895	56,281	42,650	40 Program Supplies	35,490					40
41			-	41 Plants & Materials						41
42	220	-	610	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	610					42
43	753	-	1,260	43 Equipment Rental/Lease	3,460					43
44			-	44 Vehicles: Rent/Lease						44
45	471	728	1,950	45 Training/Development: Staff	1,950					45
46			-	46 Training/Development: Board						46
47	1,616	-	1,230	47 Out of Town Travel: Staff	1,230					47
48			-	48 Out of Town Travel: Board						48
49	1,170	443	1,200	49 Local Mileage, Parking, Bus: Staff	1,200					49
50			-	50 Local Mileage, Parking, Bus: Board						50
51		800	1,000	51 Vol/Board/Staff/Cooperator expenses	1,000					51
52	291	-	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	400					52
53			-	53 Misc Expenses						53
54				54		-	-			54
55				55						55
56	94,022	102,456	124,575	56 TOTAL MATERIALS AND SERVICES	152,074	-	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	25,900	8,971	30,000	59 Office/Field Equipment	35,500					59
60			-	60 Vehicles						60
61	229,624	-	42,400	61 Improvements to Real Property						61
62				62 Purchase of Real Property						62
63	255,524	8,971	72,400	63 TOTAL CAPITAL OUTLAY	35,500	-	-	-	-	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 '22-23 Budget - Proposed Draft 3-7-2022

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data

Budget for Next Year 2022-2023

	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		EXPENDITURE DESCRIPTION	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	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	540,414	332,613	463,232	83	Total Expenditures	470,974	-	-	-	-	83
84				84	ENDING FUND BALANCE						84
85	540,414	332,613	463,232	85	TOTAL REQUIREMENTS	470,974	-	-	-	-	85

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FORM
LB 10**SPECIAL FUNDS**

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

Land Conservation Fund**East Multnomah SWCD****Modified Accrual Basis****RESOURCE AND REQUIREMENTS****Modified Accrual Basis**

Historical Data				DESCRIPTION	Budget for Next Year 2022-2023					
Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
				RESOURCES						
1	6,864,196	6,659,977	6,419,977	1 Beginning Fund Balance	7,137,747	-	-	-	-	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	500,000	500,000	500,000	5 Transfer from General Fund	500,000	-	-	-	-	5
6	122,605	57,740	70,000	6 Interest	50,000	-	-	-	-	6
7	-	-		7 Anticipated revenue from sale of property						7
8				8						8
9	7,486,801	7,217,717	6,989,977	9 Total resources, except taxes to be levied	7,687,747	-	-	-	-	9
10			-	10 Taxes necessary to balance		-	-	-	-	10
11			-	11 Taxes collected in year levied		-	-	-	-	11
12	7,486,801	7,217,717	6,989,977	12 TOTAL RESOURCES	7,687,747	-	-	-	-	12
13				13						13
14				14 REQUIREMENTS - CAPITAL OUTLAY						14
15	326,824	849,970	6,839,977	15 Purchase of Easements and Real Property	7,537,747					15
16	500,000	-		16 External Grant Award, Stewardship Endowment Fun	-	-	-	-	-	16
17				17						17
18	826,824	849,970	6,839,977	18 TOTAL CAPITAL OUTLAY	7,537,747	-	-	-	-	18
19				19						19
20				20 REQUIREMENTS - MATERIALS & SERVICES						20
21			150,000	21 Contracted Attorney	150,000	-	-	-	-	21
22			150,000	22 TOTAL MATERIALS & SERVICES	150,000	-	-	-	-	22
23				23						23
24	826,824	849,970	6,989,977	24 Total Expenses	7,687,747	-	-	-	-	24
25				25						25
26				26						26
27				27						27
28	6,659,977	6,367,747	-	28 Ending Fund Balance	-	-	-	-	-	28
29	7,486,801	7,217,717	6,989,977	29 TOTAL REQUIREMENTS	7,687,747	-	-	-	-	29

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EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

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 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
					RESOURCES						
1	1,073,510	735,596	794,915	1	Beginning Fund Balance	448,185	-	-	-	-	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	678,523	924,319	714,085	5	Transfer from General Fund	1,026,815	-	-	-	-	5
6	22,918	8,883	13,000	6	Interest	10,000	-	-	-	-	6
7				7	Misc Income (Rebates/Refunds etc.)						7
8				8							8
9	1,774,951	1,668,798	1,522,000	9	Total resources, except taxes to be levied	1,485,000	-	-	-	-	9
10				10	Taxes necessary to balance						10
11				11	Taxes collected in year levied						11
12	1,774,951	1,668,798	1,522,000	12	TOTAL RESOURCES	1,485,000	-	-	-	-	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15	357,836	191,324	600,000	15	PIC (Prtnrs In Conservation) Grants-new awards	650,000					15
16	402,846	325,503	410,000	16	PIC (Prtnrs In Conservation) Grants-prior outstandin	373,000					16
17	16,772	72,149	100,000	17	CLIP (Cost Share to Landowners)-new awards	100,000					17
18		-	25,000	18	CLIP (Cost Share to Landowners)-prior outstanding	60,000					18
19	51,208	42,636	62,000	19	SPACE (Small Proj & Community Event) Grants	62,000					19
20	8,663	-	-	20	Strategic Conservation Investments		-	-	-	-	20
21	202,031	226,086	230,000	21	Strategic Partnerships-new awards	170,000					21
22			45,000	22	Strategic Partnerships-prior outstanding	20,000					22
23			50,000	23	Equity-focused Strategic Opportunity Grants	50,000					23
24	1,039,355	857,698	1,522,000	24	TOTAL MATERIALS & SERVICES	1,485,000					24
25				25							25
26	1,039,355	857,698	1,522,000	26	Total Expenses	1,485,000	-	-	-	-	26
27				27							27
28				28							28
29	735,596	811,100	-	29	Ending Fund Balance	-	-	-	-	-	29
30	1,774,951	1,668,798	1,522,000	30	TOTAL REQUIREMENTS	1,485,000	-	-	-	-	30

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FORM
LB 10**SPECIAL FUNDS**

EMSWCD '22-23 Budget - Proposed Draft 3-7-2022

Partner Grants Management Fund
RESOURCE AND REQUIREMENTS**East Multnomah SWCD****Modified Accrual Basis****Modified Accrual Basis**

	Historical Data				DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental	
					RESOURCES						
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	-	-	25,000	6	Anticipated Partner Grant Total	25,000	-	-	-	-	6
7				7							7
8				8							8
9	7,172	-	25,000	9	Total resources, except taxes to be levied	25,000	-	-	-	-	9
10			-	10	Taxes necessary to balance					-	10
11			-	11	Taxes collected in year levied					-	11
12	7,172	-	25,000	12	TOTAL RESOURCES	25,000	-	-	-	-	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15	7,172	-	25,000	15	OWEB Small Grants	25,000	-	-	-	-	15
16			-	16	Other Grants - Local Emergency Planning Committee (LEPC)					-	16
17	7,172	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	-	-	-	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	7,172	-	25,000	22	Total Expenses	25,000	-	-	-	-	22
23				23							23
24				24							24
25				25							25
26				26							26
27	-	-	-	27	Ending Fund Balance	-	-	-	-	-	27
28	7,172	-	25,000	28	TOTAL REQUIREMENTS	25,000	-	-	-	-	28

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**Budget Calendar Fiscal Year 2022-2023**

East Multnomah Soil and Water Conservation District

2/8/2022

Contact: Dan Mitten, Chief of Finance & Operations; Phone: 503-935-5353; Email: dan@emswcd.org

	Actions: Red = Budget Committee Meeting; Green = Regular Board Meeting	2022						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
1	Draft budget calendar is sent to TSCC	14						There is no requirement for the governing body to formally approve the budget calendar.... Budget Manual for Local Gov'ts. in Multnomah Co., p. 9.
2	Regular District Board meeting, 6:00 PM held via teleconference/virtually.		7					1. Board appoints budget officer. 2. Budget calendar is adopted.
3	Budget officer with staff prepares draft budget and budget message for Budget Committee review.		8->	<-6				
4	Legal notice is published of Budget Committee's first meeting. Notice is also posted on website to meet notification guidelines. Includes notice that public testimony will be taken at the second meeting but not the first one and other required information listed in Budget Manual for Local Gov'ts in Multnomah Co., p. 42-43.		16					
5	First meeting of the Budget Committee at 4:00 PM held via teleconference/virtually. Immediately prior to Regular District Board Meeting No public comment will be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office (if open to the public).			7 4:00-6:00 PM				1. Appoint the presiding officer 2. Receive the budget message and draft budget. 3. Establish procedures for receiving public testimony. 4. Review proposed budget and request changes.
6	Budget officer works with staff to revise the budget.			8->	<-3			
7	Legal notice is published of the Budget Committee's second meeting. Notice is also posted on website to meet notification guidelines.			16				
8	Second meeting of the Budget Committee at 4:00 PM held via teleconference/virtually. Immediately prior to Regular District Board Meeting Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office (if open to the public).				4 4:00-6:00 PM			1. Public questions and comments will be taken at this meeting. 2. Review revised budget and request any additional revisions.
9	Budget officer works with staff to prepare final budget for Budget Committee approval.				5->	<-1		
10	Legal notice is published of the Budget Committee's third meeting. Notice is also posted on website to meet notification guidelines (notice of the TSCC hearing on May 17th will also be published at this time on the website).				13			

**Budget Calendar Fiscal Year 2022-2023**

East Multnomah Soil and Water Conservation District

2/8/2022

	Actions	2021						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
11	Final meeting of the Budget Committee at 5:00 PM held via teleconference/virtually. Immediately prior to Regular District Board Meeting Public comment will not be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office (if open to the public).					2 5:00-6:00 PM		1. Review final changes to budget. 2. Resolution to approve budget. 3. Resolution setting maximum tax levy.
12	Budget officer will submit approved budget to TSCC. Include all documents outlined in Budget Manual for Local Gov'ts. in Multnomah Co., p. 48.					3		
13	Publish legal notice <u>one time</u> announcing the TSCC public hearing and including the budget summary in <u>The Oregonian</u> . Must include the required information listed in Budget Manual for Local Gov'ts. in Multnomah Co., p. 51.					4		
14	TSCC budget hearing at 4:00 PM held via teleconference/virtually.					17		1. The District presents an overview of the budget and responds to questions from the Commissioners and the public. 2. The Commission receives testimony from any persons present.
15	TSCC will send certification letter and any concerns to District Board.					18-31		
16	Regular District Board meeting 6:00 PM held via teleconference/virtually.						6 *	1. Consider public testimony given at the TSCC hearing. 2. Respond to TSCC certification letter. 3. Adopt the budget. 4. Make appropriations. 5. Declare and categorize taxes. 6. Approve BC#3 meeting minutes. <i>* Deadline for Board to adopt the budget is June 30.</i>
17	Adopted budget is sent to TSCC within 30 days of adoption. Adopted budget is sent to Shelly Shelton &/or Larry Steele at Multnomah County Tax Assessor's office.						7-30	