



## FY21-22 Budget Committee Meeting #2 Agenda

### East Multnomah Soil & Water Conservation District

Monday April 4<sup>th</sup>, 2022 @ 4:00 PM

To be held via teleconference (US Toll Free): **1 866 899 4679** Access Code: **389-512-957** OR log in on your computer, tablet, or smartphone at <https://global.gotomeeting.com/join/389512957>

Item #	Time	Agenda Item	Purpose	Presenter	Packet * please read ~ please review
1	4:00 5 min	Welcome & Introductions	Welcome	Carlson	N/A
2	4:05 5 min	<ul style="list-style-type: none"> <li>Review/Revise Agenda</li> <li>Review previous action items</li> <li>Approval of Budget Committee #1 Minutes</li> </ul>	Information Information <b>Decision</b>	Carlson/All	a) 3/7/22 Budget Committee #1 Minutes
3	4:10 5 min	Public Comment <sup>1</sup>	Information	Public	N/A
4	4:15 15 min	<b>Changes to draft budget</b> <ul style="list-style-type: none"> <li><b>Overall:</b> Increased COLI Max from 2.95% – 5.0% in salary projections for review and approval. Increased Personnel Services by \$52,910.</li> <li><b>Overall:</b> Checked wage &amp; second language adjustments for review and approval as being incorporated in Personnel Services.</li> <li><b>General Resources:</b> Added \$50,000 for Plant Sale Revenue.</li> <li><b>HIP:</b> Increased Capital Outlay, Office/Field Equipment by \$25,000</li> <li><b>LCF:</b> Increased General Fund Transfer amount by \$50,000.</li> <li><b>Grants:</b> Increased PIC Grant awards by \$50,000.</li> </ul>	Discussion	Mitten	a) BC2 Draft FY22-23 Budget ~
5	4:30 10 min	<ul style="list-style-type: none"> <li><b>Program Specific Items</b> <ul style="list-style-type: none"> <li>Extend Temporary F&amp;O position &amp; UL position through FY22-23</li> </ul> </li> </ul>	Discussion	Hamilton/ Mitten/Shearin	N/A
6	4:40 20 min	<b>Discuss, review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting</b>	Discussion/ <b>Decision</b>	Committee/Mitten	N/A
7	5:00 3 min	<b>Announcements and reminders:</b> <ul style="list-style-type: none"> <li>Additional changes should be made at next Budget Committee meeting (no later) if possible to minimize chance of errors.</li> </ul>	Information	All	a) FY22-23 Budget Calendar
8	5:03	Adjourn		Carlson	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 #3: Monday, May 2<sup>nd</sup>, 2022, 5:00 PM, via videoconference.  
No Public comment will be taken.

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

Board Meeting: Monday, June 6<sup>th</sup>, 2022, 6:00 PM, via videoconference.

<sup>1</sup> Each member of the public who wishes to speak shall be given approximately 3 minutes.

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**East Multnomah Soil and Water Conservation District  
FY 22-23 Budget Committee # 1 *DRAFT* Meeting Minutes**

Monday, March 7<sup>th</sup>, 2022

**4:00pm- Call to Order**

Carlson called to order the first EMSWCD FY 22-23 Budget Committee meeting at 4:02pm on Monday, March 7th, 2022, via videoconference.

**4:02pm- Welcome**

Carlson conducted introductions for the record. The following persons were present:

Board of Directors: Mike Guebert (Zone 3 Director, Chair) – joined at 4:06, Laura Masterson (Zone 2 Director, Secretary), Jasmine Zimmer-Stucky (At-Large 2 Director, Vice-Chair), Jim Carlson (At-Large 1 Director, Treasurer), Joe Rossi (Zone 1 Director) – joined at 4:12.

Staff: Nancy Hamilton (Executive Director), Dan Mitten (Budget Officer, Chief of Finance & Operations), Kathy Shearin (Urban Lands Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Matt Shipkey (Land Legacy Program Manager), Heather Nelson Kent (Grants Program Manager), Rowan Steele (Headwaters Farm Program Manager), Monica McAllister (Community Connection Liaison), Asianna Fernandez (Executive Assistant)

**4:04pm- Appoint Presiding Officer**

Mitten announced that the Budget Committee must appoint a Presiding Officer from its members. Any Budget Committee member can serve as the Presiding Officer. The duties of the PO is to facilitate the meeting and oversee the proceedings, similar to a Chair position in other committees. . Carlson volunteered to be Presiding Officer.

**MOTION: Zimmer-Stucky moved to approve Jim Carlson as the Presiding Budget Committee Officer FY22-23, Guebert 2<sup>nd</sup>. Motion passed unanimously (3-0, Masterson and Rossi not present.)**

**4:08pm- Present Budget Message**

Mitten officially presented the FY22-23 Budget Message, highlighting any significant changes in the proposed budget. He discussed the Executive Directors' introduction, components of the budget, requirements of Oregon Local Budget Law, the CPI Index that EMSWCD utilizes, and the Tax Rate Levy. Mitten outlined the budget committee meetings and noted that there is no public comment allowed in the 1<sup>st</sup> and 3<sup>rd</sup> committee meetings. Public comments will be allowed in the 2<sup>nd</sup> budget committee meeting. He noted the significant changes as being:

- Personnel Services increasing by 8.7% from the current budget of \$2,650,287 to \$2,880,151 in the proposed 22-23 budget.
- Materials & Services were decreasing by 8.9% from \$1,893,763 to \$1,725,769.
- Capital Expenses decreasing by 25.2% from \$134,400 to \$100,500.
- Mitten also noted that the Contingency Fund is showing no change and remains at \$400,000 in the proposed budget.

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#### **4:10pm- Big Picture Budgeting**

Hamilton noted any big initiatives planned for the FY22-23 budget at a high-level. She referred to the continued strategic planning process, a possible website audit and refresh, the renewal of 2 temporary FTEs for F&O and Urban Lands, continued equity work both internally and programmatically, and noted that there is \$141,000 of unallocated funds that the budget committee can discuss later in the meeting.

#### **4:20pm- Present and review Draft Budget for FY22-23**

Mitten returned to the presentation and went over the General Fund Expenditures by Program for the FY21-22 versus the proposed FY22-23, noting any significant changes. Areas of interest he noted were:

- The beginning General Fund balance is estimated to be \$3,432,540.
- He outlined the various resource items in the budget by line and noted that the estimated property tax revenue to be received will be \$5,411,306 for FY22-23.
- He also noted that there is a need to include \$50,000 in Plant Sale revenue in the General Fund Resources.
- The projected unappropriated ending fund balance (as-is) would be \$2,495,038. This includes the \$141,828 available to appropriate if the Committee desires. This amount is above the 6-months reserve of \$2.353M in operating costs.

Mitten moved from the General Fund part of the presentation to the Program's portion of the presentation. He began with Finance & Operations, noting the following:

- Personnel Services, increasing by 4.4% due to the proposed wage adjustment recommendations.
- The Contracted Services line in F&O decreased by 17.7% but still included notable amounts for strategic planning, website audit/refresh, HR consultancy, and District-wide DEI efforts.
- Capital Outlay for F&O is set at \$59,000 to help with potential modifications to accommodate a return to workplace and technology upgrades at the office.
- The overall Finance & Operation's total requirements decreased by 4%.

McAllister outlined the Equity Budget items for FY22-23. These funds are housed under the Finance & Operations Contracted Services line in the budget. She discussed the items, purpose, and use of the funds and proposed amounts for each to further the District-wide DEI efforts. The proposed amount for the DEI efforts is \$100,000 for FY22-23, unchanged from FY21-22.

Mitten reminded the Committee that there was \$141,828 unallocated as of 3/7/2022, \$191,828 if the Plant Sale revenue is added to the budget. He remarked that if the funds go unallocated, they will remain in the unappropriated ending fund balance for the FY and will not be usable. The Committee could decide to leave it unappropriated or propose other ideas to appropriate those funds, such as, increasing the max COLI increase from its current 2.95% to 5% or other ideas as they come up during the meeting.

DiLeone presented the Rural Lands budget. She mentioned the following:

- Personnel Services increasing by 13% due to proposed wage adjustment recommendations.
- The current half-time position in Rural Lands was held by Aaron Guffey who just left EMSWCD. She requested keeping the position in the budget as-is until after strategic planning, which may reveal what kind of position and changes may be necessary to the program work.
- She noted the Contracted Services line and outlined the amounts for noxious weed control, StreamCare crews, on-call engineers, lab analysis of water samples, translations and surveys, USGS gauges in two creeks, along with other miscellaneous needs in that line item.
- DiLeone noted changes in online software subscriptions as the need for technology increased

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during remote work as well as annual mapping software needs.

- DiLeone noted that Rural Lands Materials & Services decreased in the proposed budget.

Shearin presented the Urban Lands budget. She outlined the following:

- Contracted Services line is at \$234,000. Much of the funding towards workshops, translation/interpretation services, the 4-county CWMA, Contract crew for Plant Sale plant sorting, and Demonstration Projects/Contracts with Partners with MHCC and developing new partnerships.
- She outlined the Public Relations Promotion line for providing incentives for evaluation surveys, name and logo recognition items, and Growing Green Communities Workshops incentives.
- Shearin also noted the Subscriptions portion of the Urban Lands budget that utilizes the services of Web add-ons, Mailchimp, Survey Monkey, Adobe, Mapping Data, the Plant Sale store and plug-ins, and GoToMeeting/GoToWebinar.
- She noted that Plant Materials line as \$20,000 for annual bare-root native plant sale as well as plants to support internally or locally-led small-scale community demonstration projects.
- In summary, Shearin commented that Personnel Services were increasing by 9.79% and Materials & Services were decreasing by 15.9%.

Hamilton presented the Conservation Legacy program budget in conjunction with Steele, Shipkey, and Kent for the Headwaters Farm, Grants Fund, and Land Conservation Fund. They noted:

- Personnel Services in Conservation Legacy as a whole are increasing by 8.74% due to the wage adjustment recommendation.
- Materials & Services were decreasing by 14.6%, most specifically in the Contracted Services line.
- Hamilton, along with Shipkey outlined the specific Contracted Services line items and why there is a proposed decrease.

Steele presented the budget for the Headwaters Farm program. He outlined the following:

- Personnel Services increasing by 6.4% mostly due to the recommended wage adjustments.
- Materials & Services increasing by 22% and Capital Outlay decreasing by 51%.
- Steele outlined the increase in Contracted Services for the HIP budget as well as the increase in funding for Repairs & Maintenance on a tractor that has proven to be difficult to maintain in good working order.
- Additional increases in Contracted Services include funds for Farmer Education and Support, Farm Viability with Tanya Murray, Farmlaunch Business planning program and Farm Charter facilitation efforts.
- Steele also noted the funding for the Electric Tractor which was approved in FY21-22 is again in the proposed FY22-23 as the delivery of the tractor looks to be in FY22-23. He also noted that there is a need at the Farm for a No Till Drill and Roller Crimper.
- The Committee discussed and noted that this may be an option to include in what to do with the unallocated funds.

The presentation moved from the General Fund program budget to the Special Funds Budget. Shipkey presented the Land Conservation Fund budget. He noted:

- The beginning fund balance is estimated to be \$7,137,747 and the continued transfer amount from the General Fund remained the same at \$500,000.
- There was conversation about increasing the amount to the LCF with some of the unallocated funds.
- Shipkey noted that the continued expense for the contracted attorney for the purposes of land acquisition was included once again in the budget as needed.
- Shipkey noted that the commitment for the Nestwood property was not deducted from the budget or the beginning fund balance estimations.

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Kent presented the Grants Funds budget outlining the following:

- The beginning fund balance decreased due to existing and projected increased grant expenditures in this fiscal year.
- She noted that this also is reflected in the increased amount necessary to transfer from the General Fund, which is estimated to be \$1,026,815.
- Kent noted that the budget shows an increase for PIC grants is increased from \$600,000 to \$650,000.
- Kent pointed out that the Strategic Partnership (SPA) new awards decreased to \$170,000 due to the Sany River Watershed Council dissolution.
- She mentioned the total resources necessary for the Grants Fund was \$1,522,000.
- The Committee discussed possibly adding unallocated funds to the PIC grants line in the Grants Funds budget.

Mitten briefly explained the remaining Special Fund, the Partner Grants Management Fund which serves as a pass through for OWEB small grant opportunities as they arise.

**5:20pm- Review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting**

Guebert summarized some of the questions that came about during the presentation: What will be done with unallocated funds? Leave them unallocated? Put them in contingency? How will the Plant Sale be budgeted? He recommended putting \$50,000 into Plant Sale budget.

Masterson expressed her concern about additional allocation to the Land Conservation Grant Fund (LCF). She feels that not enough was allocated this year, shown through the Nestwood property (1.2M). She expressed that with a lower balance, it may be difficult to account for potential larger transactions that may arise.

Guebert asked where the fund remains after the Nestwood funding? Shipkey replied \$6.2 Million.

Masterson wants to ensure that the District keeps an increasing trend in property purchasing and maintenance.

Guebert added that that there seems to be quite a few PIC grants that should be funded more every year. Would like to see unallocated money being properly allocated and spread out instead of sitting untouched, even if put in a placeholder category for Strategic Planning projects or Land Conservation Func. Carlson, Rossi, and Zimmer-Stucky agreed. Guebert added that the board will need to give Mitten guidance in how much should be allocated to where in order to prepare the next meeting's budget.

Guebert led the conversation about the possible uses of the approximate \$191,000 unallocated funds.

Masterson reminded that the full board has not fully heard the Personnel Committee's recommendation for the 5% increase in COLI.

Mitten confirmed that the potential wage adjustments was included in the budget, but the increased COLI was not included yet. As of the meeting, there was \$141,828 unallocated. If the Plant Sale revenue is included, there will be \$191,828 unallocated. If the COLI max change is included, there is approximately \$129,000 left to allocate.

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There was discussion by the Committee regarding both the COLI and wage adjustment recommendations. The Committee recommended that both adjustments be included in the next draft of the budget pending Board discussion and approval. If there is no approval or consensus, the adjustments will be removed for the 3<sup>rd</sup> Budget Committee meeting. Mitten will include the recommended wage adjustments and max COLI change from 2.95% to 5.0% for consideration at the next Budget Committee meeting pending Board discussion and approval.

Masterson suggested Mitten adjust the budget to include the 5% cap for the COLI. Guebert agreed.

Steele shared with Guebert that he expects \$25,000 to \$37,000 for Headwaters Farm equipment depending on brand and quality. Guebert suggested allocating \$30,000 for this. Masterson suggested \$25,000-\$29,000 instead.

Mitten asked the Budget Committee for next steps and changes to make to the draft budget before the next Budget Committee meeting. The following changes were relayed to Mitten by the Budget Committee:

- Increase the General Fund Resources to include \$50,000 for Plant Sale Revenue.
- Increasing the Max COLI from 2.95% to 5.0%.
- Continue to include the wage adjustment recommendations.
- Increasing Headwaters Capital Outlay by \$25,000 to include the roller/crimper.
- Increasing the Partners in Conservation (PIC) grant line item by \$50,000.
- Increasing the General Fund Transfer amount by \$50,000.

**MOTION: Guebert moved to include \$50,000 in Plant Sale revenue; Increase the COLI max to 5.0%; increase Headwaters Capital Outlay by \$25,000; Increase the General Fund Transfer amount by \$50,000 in the Land Conservation Fund budget; and Increase the PIC grant line by \$50,000. Masterson 2<sup>nd</sup>. Motion passed unanimously (5-0).**

#### **5:45pm- Announcements and Reminders**

Mitten reminded the Committee that the next Budget Committee meeting is scheduled for Monday, April 4<sup>th</sup> from 4:00 – 6:00pm immediately preceding the Board Meeting on the same day.

#### **5:52pm- Adjournment**

Carlson adjourned the meeting at 5:52 pm.

FORM  
LB-20**RESOURCES**

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

**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	3,432,540				1
2			100,000	2 Previously levied taxes estimated to be received	100,000	100,000				2
3	47,493	-		3 Prior period adjustment per FY19-20 audit						3
4				4 <b>OTHER RESOURCES</b>						4
5	24,995	24,995	26,372	5 Op: ODA Administrative Grant	26,372	26,372				5
6	91,229	24,934	35,000	6 Op: Interest on Bank/LGIP Accts	25,000	25,000				6
7	19,832	88,213	-	7 Op: Misc. (Refunds, Rebates, etc)	5,000	5,000				7
8				8 Op:						8
9				9 Op:						9
10				10 Op:						10
11				11 Op:						11
12				12 Op:						12
13	53,572	60,121	44,010	13 CL/HIP: Rental Income	46,080	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	61,535				16
17		14,000	15,000	17 RL: USFS Gorge Grant	15,000	15,000				17
18				18 RL:						18
19				19 RL:						19
20	-	-	9,950	20 HIP: Reimbursements	5,440	5,440				20
21				21 HIP:						21
22	49,228	-	50,000	22 UL: Plant Sale Revenue (Gross Sales)	-	50,000				22
23				23 UL: NCR Workshop Sponsors						23
24				24 UL:						24
25				25 UL:						25
26				26						26
27				27			-			27
28				28			-			28
29				29						29
30	<b>2,584,729</b>	<b>3,146,118</b>	<b>3,521,575</b>	30 Total resources, except taxes to be levied	<b>3,716,967</b>	<b>3,766,967</b>	-	-	-	30
31	5,027,587	5,294,637	5,292,567	31 Taxes necessary to balance	5,411,306	5,411,306				31
32				32 Taxes collected in year levied						32
33	<b>7,612,316</b>	<b>8,440,755</b>	<b>8,814,142</b>	33 <b>TOTAL RESOURCES</b>	<b>9,128,273</b>	<b>9,178,273</b>	-	-	-	33

FORM  
LB 30

**EXPENDITURE SUMMARY  
GENERAL FUND**

**EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022  
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	748,312	-	-	-	1
2	699,684	721,317	758,245	2	Rural Lands Program	853,900	866,600	-	-	-	2
3	396,119	525,892	525,320	3	Urban Lands Program	576,726	592,649	-	-	-	3
4	362,329	376,159	395,893	4	Conservation Legacy Program	430,500	437,800	-	-	-	4
5	190,868	221,186	266,257	5	Headwaters Farm Program	283,400	287,700	-	-	-	5
6				6							6
7	<b>2,138,592</b>	<b>2,358,936</b>	<b>2,650,287</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>2,880,151</b>	<b>2,933,061</b>	-	-	-	7
8				8	MATERIALS AND SERVICES						8
9	235,509	302,229	611,113	9	Finance & Operations	527,993	527,993	-	-	-	9
10	337,406	435,107	511,030	10	Rural Lands Program	498,550	498,550	-	-	-	10
11	293,552	184,823	407,600	11	Urban Lands Program	342,600	342,600	-	-	-	11
12	109,772	147,195	239,445	12	Conservation Legacy Program	204,552	204,552	-	-	-	12
13	94,022	102,456	124,575	13	Headwaters Farm Program	152,074	152,074	-	-	-	13
14				14							14
15	<b>1,070,261</b>	<b>1,171,810</b>	<b>1,893,763</b>	15	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,725,769</b>	<b>1,725,769</b>	-	-	-	15
16				16							16
17				17	CAPITAL OUTLAY						17
18	25,900	8,971	30,000	18	Office/Field Equipment	35,500	60,500	-	-	-	18
19	57,050	-	-	19	Vehicles	-	-	-	-	-	19
20	266,455	5,000	104,400	20	Improvements to Real Property/Purchase of Prop.	65,000	65,000	-	-	-	20
21	<b>349,405</b>	<b>13,971</b>	<b>134,400</b>	21	<b>TOTAL CAPITAL OUTLAY</b>	<b>100,500</b>	<b>125,500</b>	-	-	-	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	550,000	-	-	-	29
30	678,523	924,319	714,085	30	Transfer to Grants Fund	1,026,815	1,076,815	-	-	-	30
31				31							31
32		-		32							32
33		-	370,000	33	Contingency	400,000	400,000	-	-	-	33
34	<b>1,178,523</b>	<b>1,424,319</b>	<b>1,584,085</b>	34	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	<b>1,926,815</b>	<b>2,026,815</b>	-	-	-	34
35	<b>4,736,781</b>	<b>4,969,036</b>	<b>6,262,535</b>	35	<b>TOTAL EXPENDITURES</b>	<b>6,633,235</b>	<b>6,811,145</b>	-	-	-	35
36	2,875,535	3,471,719	2,551,606	36	Ending Fund Balance	2,495,038	2,367,128	-	-	-	36
37	<b>7,612,316</b>	<b>8,440,755</b>	<b>8,814,142</b>	37	<b>TOTAL</b>	<b>9,128,273</b>	<b>9,178,273</b>	-	-	-	37



FORM  
LB 31

## DETAILED EXPENDITURES

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

### 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	2,062,600	-	-	-	1
2	153,289	164,586	170,107	2 Payroll Taxes	193,500	196,800	-	-	-	2
3	17,805	15,275	22,406	3 Worker's Comp Insurance Policy	24,610	25,050	-	-	-	3
4	373,234	433,017	506,891	4 Employee Benefits	511,640	514,030	-	-	-	4
5	-	-	-	5 Overtime	0	-	-	-	-	5
6	-	-	155,546	6 Temporary Employees (Total of 2.5 FTE)	128,101	134,581	-	-	-	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	2,933,061	-	-	-	9
10				10						10
11				11 MATERIALS AND SERVICES						11
12	21,000	21,042	24,000	12 Contracted Bookkeeper	24,000	24,000	-	-	-	12
13	5,350	5,350	6,000	13 Contracted Audit Services	6,000	6,000	-	-	-	13
14	18,118	30,620	32,000	14 Contracted Attorney	29,000	29,000	-	-	-	14
15	15,426	21,106	24,000	15 Contracted Information Technology Support	27,000	27,000	-	-	-	15
16	696,181	795,206	1,272,976	16 Contracted Services	1,144,590	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	250	-	-	-	21
22	2,095	586	2,475	22 Bank/LGIP Fees	2,525	2,525	-	-	-	22
23	235	-	275	23 Bulk Mail Permit Renewal	300	300	-	-	-	23
24	2,835	2,571	3,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	-	-	-	24
25	4,334	7,235	7,496	25 Licenses and Fees	7,703	7,703	-	-	-	25
26	5,903	6,067	8,050	26 Taxes	8,718	8,718	-	-	-	26
27	24,436	12,173	22,566	27 Utilities	19,672	19,672	-	-	-	27
28	22,564	25,619	26,820	28 Telecommunications	26,964	26,964	-	-	-	28
29	16,489	25,802	44,350	29 Repairs/Maintenance	44,050	44,050	-	-	-	29
30	16,452	18,404	20,000	30 Insurance	22,050	22,050	-	-	-	30
31	3,458	1,099	7,450	31 Office Supplies	7,050	7,050	-	-	-	31
32	2,705	768	8,600	32 Postage/Delivery	8,370	8,370	-	-	-	32
33	21,593	3,642	20,100	33 Printing/Copying	18,300	18,300	-	-	-	33
34	14,926	22,828	19,190	34 Office Furnishings and Equipment	14,050	14,050	-	-	-	34

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## DETAILED EXPENDITURES

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

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 4/4/2022	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	8,650	-	-	-	35
36	3,420	-	4,800	36 Signage, Banners, Displays	4,700	4,700	-	-	-	36
37	9,672	464	18,700	37 Public Relations Promo	18,700	18,700	-	-	-	37
38	9,424	11,874	13,925	38 Dues	14,575	14,575	-	-	-	38
39	26,991	33,017	38,898	39 Subscriptions	49,220	49,220	-	-	-	39
40	60,918	92,138	71,940	40 Program Supplies	57,070	57,070	-	-	-	40
41	17,902	498	80,000	41 Plants & Materials	65,000	65,000	-	-	-	41
42	1,678	586	5,002	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,102	3,102	-	-	-	42
43	6,281	1,155	12,260	43 Equipment Rental/Lease	12,960	12,960	-	-	-	43
44	7,799	6,686	8,000	44 Vehicles: Rent/Lease	5,000	5,000	-	-	-	44
45	9,290	7,601	19,550	45 Training/Development: Staff	17,050	17,050	-	-	-	45
46	-	638	7,000	46 Training/Development: Board	5,000	5,000	-	-	-	46
47	2,789	739	9,330	47 Out of Town Travel: Staff	8,030	8,030	-	-	-	47
48	-	-	2,000	48 Out of Town Travel: Board	1,000	1,000	-	-	-	48
49	5,359	3,601	9,800	49 Local Mileage, Parking, Bus: Staff	9,170	9,170	-	-	-	49
50	-	-	500	50 Local Mileage, Parking, Bus: Board	1,000	1,000	-	-	-	50
51	3,160	11,222	17,940	51 Vol/Board/Staff/Cooperator expenses	21,350	21,350	-	-	-	51
52	5,418	11	15,170	52 Meeting Refreshments, Annual, Budget, Board Mtgs	9,850	9,850	-	-	-	52
53	-	500	-	53 Misc Expenses	-	-	-	-	-	53
54	477	512	650	54 Payroll Services	750	750	-	-	-	54
55				55						55
56	1,070,261	1,171,810	1,893,763	56 TOTAL MATERIALS AND SERVICES	1,725,769	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	60,500	-	-	-	59
60	57,050	-	-	60 Vehicles	0	-	-	-	-	60
61	266,455	-	104,400	61 Improvements to Real Property	65,000	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	125,500	-	-	-	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

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**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

**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	400,000	-	-	-	70
71	-	-	370,000	71 Contingency	400,000	400,000				71
72				72						72
73	1,178,523	1,424,319	1,214,085	73 TRANSFERS TO SPECIAL FUNDS	1,526,815	1,626,815	-	-	-	73
74	500,000	500,000	500,000	74 Transfer to Land Conservation Fund	500,000	550,000	-	-	-	74
75	678,523	924,319	714,085	75 Transfer to Grants Fund	1,026,815	1,076,815	-	-	-	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	2,026,815	-	-	-	81
82				82						82
83	4,736,781	4,969,036	6,262,535	83 Total Expenditures	6,633,235	6,811,145	-	-	-	83
84	2,875,535	3,471,719	2,551,606	84 ENDING FUND BALANCE	2,495,038	2,367,128				84
85	7,612,316	8,440,755	8,814,142	85 TOTAL REQUIREMENTS	9,128,273	9,178,273	-	-	-	85

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

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

**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	526,000				1
2	32,246	35,500	40,486	2 Payroll Taxes	48,400	49,300				2
3	1,449	1,833	1,908	3 Worker's Comp Insurance Policy	2,310	2,350				3
4	81,206	89,021	133,781	4 Employee Benefits	108,040	108,630				4
5			-	5 Overtime	-					5
6			94,556	6 Temporary Employees (Total of 1.0 FTEs)	60,875	62,032				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	748,312	-	-	-	9
10				10						10
11				MATERIALS AND SERVICES						11
12	21,000	21,042	24,000	12 Contracted Bookkeeper	24,000	24,000				12
13	5,350	5,350	6,000	13 Contracted Audit Services	6,000	6,000				13
14	7,030	11,472	10,000	14 Contracted Attorney	10,000	10,000				14
15	15,426	21,106	24,000	15 Contracted Information Technology Support	27,000	27,000				15
16	105,176	153,460	366,500	16 Contracted Services	301,700	301,700				16
17			-	17						17
18			-	18						18
19			-	19						19
20			-	20						20
21	250	250	250	21 Audit Filing Fee	250	250				21
22	163	298	400	22 Bank/LGIP Fees	450	450				22
23	235	-	275	23 Bulk Mail Permit Renewal	300	300				23
24	1,924	2,571	3,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000				24
25	3,124	6,105	6,090	25 Licenses and Fees	6,353	6,353				25
26			-	26 Taxes						26
27	5,977	4,906	8,000	27 Utilities	5,500	5,500				27
28	10,565	12,617	14,520	28 Telecommunications	15,400	15,400				28
29	6,948	838	26,500	29 Repairs/Maintenance	16,000	16,000				29
30	16,452	18,404	20,000	30 Insurance	22,050	22,050				30
31	3,058	1,014	5,300	31 Office Supplies	5,000	5,000				31
32	251	270	800	32 Postage/Delivery	800	800				32
33	3,410	2,200	6,600	33 Printing/Copying	5,000	5,000				33
34	1,514	9,579	8,800	34 Office Furnishings and Equipment	7,000	7,000				34

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

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022  
**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	1,500				35
36	159	-	500	36 Signage, Banners, Displays	500	500				36
37	1,227	264	6,200	37 Public Relations Promo	6,200	6,200				37
38	7,934	8,057	11,950	38 Dues	12,300	12,300				38
39	6,139	9,394	13,468	39 Subscriptions	18,840	18,840				39
40	327	167	2,500	40 Program Supplies	1,000	1,000				40
41			-	41 Plants & Materials						41
42	466	266	2,800	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500				42
43	-	-	2,000	43 Equipment Rental/Lease	500	500				43
44	1,297	-	-	44 Vehicles: Rent/Lease						44
45	2,874	1,732	5,000	45 Training/Development: Staff	6,000	6,000				45
46	-	638	7,000	46 Training/Development: Board	5,000	5,000				46
47	271	-	1,500	47 Out of Town Travel: Staff	1,000	1,000				47
48	-	-	2,000	48 Out of Town Travel: Board	1,000	1,000				48
49	404	334	1,500	49 Local Mileage, Parking, Bus: Staff	1,000	1,000				49
50	-	-	500	50 Local Mileage, Parking, Bus: Board	1,000	1,000				50
51	2,310	9,372	10,690	51 Vol/Board/Staff/Cooperator expenses	10,500	10,500				51
52	3,771	11	10,320	52 Meeting Refreshments, Annual, Budget, Board Mtgs	4,600	4,600				52
53	-	-	-	53 Misc Expenses						53
54	477	512	650	54 Payroll Expense	750	750				54
55				55	-	-	-	-		55
56	235,509	302,229	611,113	56 TOTAL MATERIALS AND SERVICES	527,993	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	59,000				61
62				62 Purchase of Real Property		-	-	-	-	62
63	78,650	-	62,000	63 TOTAL CAPITAL OUTLAY	59,000	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  
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**DETAILED EXPENDITURES  
Finance & Operations**

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

**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	
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-	<b>70</b>
71	-	-	-	71	Contingency					71
72				72						72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	<b>73</b>
74	-		-	74	Transfer to Land Conservation Fund					74
75	-		-	75	Transfer to Grants Fund					75
76	-		-	76						76
77				77						77
78	-	-	-	78		-	-	-	-	78
79	-		-	79						79
80				80						80
81	-	-	-	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	81
82				82						82
<b>83</b>	<b>803,751</b>	<b>816,611</b>	<b>1,377,685</b>	<b>83</b>	<b>Total Expenditures</b>	<b>1,322,618</b>	<b>1,335,305</b>	-	-	<b>83</b>
<b>84</b>				<b>84</b>	<b>ENDING FUND BALANCE</b>					<b>84</b>
<b>85</b>	<b>803,751</b>	<b>816,611</b>	<b>1,377,685</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,322,618</b>	<b>1,335,305</b>	-	-	<b>85</b>

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**DETAILED EXPENDITURES**  
Rural Lands Program

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022  
**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	
				<b>PERSONNEL SERVICES</b>						
1	501,379	522,999	548,063	1 Salaries and Wages (Total of 6.5 FTE)	616,200	627,200				1
2	50,029	49,918	52,525	2 Payroll Taxes	59,600	60,500				2
3	11,227	8,248	12,659	3 Worker's Comp Insurance Policy	13,700	13,900				3
4	137,049	140,152	144,998	4 Employee Benefits	164,400	165,000				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 <b>TOTAL PERSONNEL SERVICES</b>	853,900	866,600	-	-	-	9
10				10						10
11				11 <b>MATERIALS AND SERVICES</b>		-	-	-		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	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	250				25
26			-	26 Taxes						26
27			-	27 Utilities						27
28	5,470	6,077	5,000	28 Telecommunications	4,000	4,000				28
29			-	29 Repairs/Maintenance						29
30			-	30 Insurance						30
31	50	56	500	31 Office Supplies	500	500				31
32	837	408	500	32 Postage/Delivery	500	500				32
33	1,720	1,070	4,000	33 Printing/Copying	4,000	4,000				33
34	5,264	5,271	3,000	34 Office Furnishings and Equipment	3,000	3,000				34

**FORM  
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**DETAILED EXPENDITURES**

**Rural Lands Program**

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

**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	500				35
36	-	-	500	36 Signage, Banners, Displays	250	250				36
37	-	-	500	37 Public Relations Promo	500	500				37
38	115	242	550	38 Dues	400	400				38
39	6,918	5,100	3,530	39 Subscriptions	5,100	5,100				39
40	23,803	31,080	8,900	40 Program Supplies	6,300	6,300				40
41			35,000	41 Plants & Materials	35,000	35,000				41
42	399	-	400	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	800				42
43	251	1,155	1,000	43 Equipment Rental/Lease	1,000	1,000				43
44	6,502	6,686	8,000	44 Vehicles: Rent/Lease	5,000	5,000				44
45	2,143	1,076	5,000	45 Training/Development: Staff	2,500	2,500				45
46			-	46 Training/Development: Board						46
47	874	739	1,000	47 Out of Town Travel: Staff	1,000	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	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	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	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 -BC2 Draft\_4-4-2022

**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	
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-	-	<b>70</b>
71	-	-	-	71	Contingency						71
72				72							72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	-	<b>73</b>
74	-	-	-	74	Transfer to Land Conservation Fund						74
75	-	-	-	75	Transfer to Grants Fund						75
76	-	-	-	76							76
<b>77</b>				<b>77</b>							<b>77</b>
78	-	-	-	78							78
79	-	-	-	79						-	79
80				80							80
<b>81</b>	-	-	-	<b>81</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	-	<b>81</b>
82				82							82
<b>83</b>	<b>1,037,090</b>	<b>1,156,424</b>	<b>1,269,275</b>	<b>83</b>	<b>Total Expenditures</b>	<b>1,352,450</b>	<b>1,365,150</b>	-	-	-	<b>83</b>
<b>84</b>	-			<b>84</b>	<b>ENDING FUND BALANCE</b>						<b>84</b>
<b>85</b>	<b>1,037,090</b>	<b>1,156,424</b>	<b>1,269,275</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,352,450</b>	<b>1,365,150</b>	-	-	-	<b>85</b>

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**DETAILED EXPENDITURES**  
Urban Lands Program

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022  
**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	382,300			1
2	30,872	37,956	32,017	2 Payroll Taxes	35,800	36,600			2
3	1,063	1,222	1,188	3 Worker's Comp Insurance Policy	1,400	1,400			3
4	56,977	89,715	93,895	4 Employee Benefits	99,200	99,800			4
5			-	5 Overtime	-				5
6			60,990	6 Temporary Employees (Total of 1.0 FTE)	67,226	72,549			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	592,649	-	-	- 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	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	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	1,100			25
26			-	26 Taxes					26
27			-	27 Utilities					27
28	2,253	2,241	2,500	28 Telecommunications	2,500	2,500			28
29			-	29 Repairs/Maintenance					29
30			-	30 Insurance					30
31	94	-	1,000	31 Office Supplies	1,000	1,000			31
32	1,240	48	6,500	32 Postage/Delivery	6,500	6,500			32
33	15,560	-	8,000	33 Printing/Copying	8,000	8,000			33
34	4,337	-	3,000	34 Office Furnishings and Equipment	3,000	3,000			34

**FORM**
**LB 31**
**DETAILED EXPENDITURES**
**Urban Lands Program**
**EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022**
**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	5,000			35
36	1,842	-	2,500	36 Signage, Banners, Displays	2,500	2,500			36
37	8,173	200	12,000	37 Public Relations Promo	12,000	12,000			37
38		2,200	-	38 Dues					38
39	2,718	5,728	8,500	39 Subscriptions	10,500	10,500			39
40	1,512	-	2,500	40 Program Supplies	2,500	2,500			40
41	17,902	498	45,000	41 Plants & Materials	30,000	30,000			41
42	401	160	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000			42
43	5,277	-	8,000	43 Equipment Rental/Lease	8,000	8,000			43
44	-	-	-	44 Vehicles: Rent/Lease					44
45	2,217	3,418	5,000	45 Training/Development: Staff	4,000	4,000			45
46			-	46 Training/Development: Board					46
47	-	-	3,000	47 Out of Town Travel: Staff	2,000	2,000			47
48			-	48 Out of Town Travel: Board					48
49	850	9	2,000	49 Local Mileage, Parking, Bus: Staff	2,000	2,000			49
50			-	50 Local Mileage, Parking, Bus: Board					50
51	50	-	2,000	51 Vol/Board/Staff/Cooperator expenses	2,000	2,000			51
52	1,115	-	3,000	52 Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	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	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 -BC2 Draft\_4-4-2022

**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 -BC2 Draft\_4-4-2022

**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	331,100			1
2	26,124	26,510	27,658	2 Payroll Taxes	30,700	31,200			2
3	707	611	772	3 Worker's Comp Insurance Policy	900	1,000			3
4	63,304	64,075	71,223	4 Employee Benefits	74,100	74,500			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	437,800	-	-	- 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	19,000			14
15			-	15 Contracted Information Technology Support					15
16	63,135	78,909	155,446	16 Contracted Services	120,075	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	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	8,075			26
27	605	339	-	27 Utilities	3,000	3,000			27
28	1,500	1,440	1,608	28 Telecommunications	1,512	1,512			28
29	-	13,208	4,000	29 Repairs/Maintenance	5,500	5,500			29
30			-	30 Insurance					30
31	251	-	350	31 Office Supplies	250	250			31
32	369	42	800	32 Postage/Delivery	570	570			32
33	903	372	1,100	33 Printing/Copying	900	900			33
34	3,811	6,776	3,990	34 Office Furnishings and Equipment	1,050	1,050			34

FORM

LB 31

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

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023			Adopted by Board 6/6/2022	Supplemental	
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			
35	-	-	1,300	35 Advertising	1,250	1,250				35
36	192	-	100	36 Signage, Banners, Displays	250	250				36
37			-	37 Public Relations Promo						37
38	1,375	1,375	1,425	38 Dues	1,875	1,875				38
39	10,702	12,262	12,773	39 Subscriptions	13,778	13,778				39
40	5,381	4,610	15,390	40 Program Supplies	11,780	11,780				40
41			-	41 Plants & Materials						41
42	192	160	192	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	192	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	2,600				45
46			-	46 Training/Development: Board						46
47	28	-	2,600	47 Out of Town Travel: Staff	2,800	2,800				47
48			-	48 Out of Town Travel: Board						48
49	540	233	1,100	49 Local Mileage, Parking, Bus: Staff	970	970				49
50			-	50 Local Mileage, Parking, Bus: Board						50
51	800	1,050	4,250	51 Vol/Board/Staff/Cooperator expenses	7,850	7,850				51
52	174	-	950	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,250	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	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	6,000	-	-	-	61
62	-	5,000		62 Purchase of Real Property						62
63	15,231	5,000	-	63 TOTAL CAPITAL OUTLAY	6,000	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 -BC2 Draft\_4-4-2022

**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	648,352	-	-	83
84				84	ENDING FUND BALANCE					84
85	487,332	528,354	635,338	85	TOTAL REQUIREMENTS	641,052	648,352	-	-	85

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FORM  
LB 31**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

**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	196,000				1
2	14,018	14,702	17,421	2 Payroll Taxes	19,000	19,200				2
3	3,359	3,361	5,879	3 Worker's Comp Insurance Policy	6,300	6,400				3
4	34,698	50,054	62,994	4 Employee Benefits	65,900	66,100				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	190,868	221,186	266,257	9 TOTAL PERSONNEL SERVICES	283,400	287,700	-	-	-	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	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	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	643				26
27	17,854	6,928	14,566	27 Utilities	11,172	11,172				27
28	2,776	3,244	3,192	28 Telecommunications	3,552	3,552				28
29	9,541	11,756	13,850	29 Repairs/Maintenance	22,550	22,550				29
30			-	30 Insurance						30
31	5	29	300	31 Office Supplies	300	300				31
32	8	-	-	32 Postage/Delivery						32
33	-	-	400	33 Printing/Copying	400	400				33
34	-	1,202	400	34 Office Furnishings and Equipment						34



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LB 31

## DETAILED EXPENDITURES

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

### 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	400				35
36	1,227	-	1,200	36 Signage, Banners, Displays	1,200	1,200				36
37	272	-	-	37 Public Relations Promo						37
38			-	38 Dues						38
39	514	533	627	39 Subscriptions	1,002	1,002				39
40	29,895	56,281	42,650	40 Program Supplies	35,490	35,490				40
41			-	41 Plants & Materials						41
42	220	-	610	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	610	610				42
43	753	-	1,260	43 Equipment Rental/Lease	3,460	3,460				43
44			-	44 Vehicles: Rent/Lease						44
45	471	728	1,950	45 Training/Development: Staff	1,950	1,950				45
46			-	46 Training/Development: Board						46
47	1,616	-	1,230	47 Out of Town Travel: Staff	1,230	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	1,200				49
50			-	50 Local Mileage, Parking, Bus: Board						50
51		800	1,000	51 Vol/Board/Staff/Cooperator expenses	1,000	1,000				51
52	291	-	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	400	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	152,074	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	25,900	8,971	30,000	59 Office/Field Equipment	35,500	60,500				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	60,500	-	-	-	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 -BC2 Draft\_4-4-2022

East Multnomah SWCD

### Headwaters Farm Program

*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	-	-	-	-	-
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	540,414	332,613	463,232	83 Total Expenditures	470,974	500,274	-	-	-
84				84 ENDING FUND BALANCE					84
85	540,414	332,613	463,232	85 TOTAL REQUIREMENTS	470,974	500,274	-	-	-

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FORM  
LB 10

**SPECIAL FUNDS**

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

**Land Conservation Fund**
**East Multnomah SWCD**
**Modified Accrual Basis**
**RESOURCE AND REQUIREMENTS**
**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		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
					RESOURCES					
1	6,864,196	6,659,977	6,419,977	1	Beginning Fund Balance	7,137,747	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	550,000	-	-	- 5
6	122,605	57,740	70,000	6	Interest	50,000	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	7,737,747	-	-	- 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	7,737,747	-	-	- 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	7,587,747			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	7,587,747	-	-	- 18
19				19						19
20				20	REQUIREMENTS - MATERIALS & SERVICES					20
21			150,000	21	Contracted Attorney	150,000	150,000	-	-	- 21
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	150,000	-	-	- 22
23				23						23
24	826,824	849,970	6,989,977	24	Total Expenses	7,687,747	7,737,747	-	-	- 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	7,737,747	-	-	- 29

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FORM  
LB 10**SPECIAL FUNDS**

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

**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	
					<b>RESOURCES</b>						
1	1,073,510	735,596	794,915	1	Beginning Fund Balance	448,185	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	1,076,815	-	-	-	5
6	22,918	8,883	13,000	6	Interest	10,000	10,000	-	-	-	6
7				7	Misc Income (Rebates/Refunds etc.)						7
8				8							8
9	<b>1,774,951</b>	<b>1,668,798</b>	<b>1,522,000</b>	9	<b>Total resources, except taxes to be levied</b>	<b>1,485,000</b>	<b>1,535,000</b>	-	-	-	9
10				10	Taxes necessary to balance						10
11				11	Taxes collected in year levied						11
12	<b>1,774,951</b>	<b>1,668,798</b>	<b>1,522,000</b>	12	<b>TOTAL RESOURCES</b>	<b>1,485,000</b>	<b>1,535,000</b>	-	-	-	12
13				13							13
14				14	<b>REQUIREMENTS - MATERIALS &amp; SERVICES</b>						14
15	357,836	191,324	600,000	15	PIC (Prtnrs In Conservation) Grants-new awards	650,000	700,000				15
16	402,846	325,503	410,000	16	PIC (Prtnrs In Conservation) Grants-prior outstanding	373,000	373,000				16
17	16,772	72,149	100,000	17	CLIP (Cost Share to Landowners)-new awards	100,000	100,000				17
18		-	25,000	18	CLIP (Cost Share to Landowners)-prior outstanding	60,000	60,000				18
19	51,208	42,636	62,000	19	SPACE (Small Proj & Community Event) Grants	62,000	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	170,000				21
22			45,000	22	Strategic Partnerships-prior outstanding	20,000	20,000				22
23			50,000	23	Equity-focused Strategic Opportunity Grants	50,000	50,000				23
24	<b>1,039,355</b>	<b>857,698</b>	<b>1,522,000</b>	24	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,485,000</b>	<b>1,535,000</b>				24
25				25							25
26	<b>1,039,355</b>	<b>857,698</b>	<b>1,522,000</b>	26	<b>Total Expenses</b>	<b>1,485,000</b>	<b>1,535,000</b>	-	-	-	26
27				27							27
28				28							28
29	735,596	811,100	-	29	Ending Fund Balance	-	-	-	-	-	29
30	<b>1,774,951</b>	<b>1,668,798</b>	<b>1,522,000</b>	30	<b>TOTAL REQUIREMENTS</b>	<b>1,485,000</b>	<b>1,535,000</b>	-	-	-	30

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## SPECIAL FUNDS

EMSWCD '22-23 Budget -BC2 Draft\_4-4-2022

### 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	
					<b>RESOURCES</b>						
1	7,172	-		1	Beginning Fund Balance						1
2				2	Working capital (accrual basis)						2
3				3	Previously levied taxes estimated to be received						3
4				4	Earning from temporary investments						4
5				5	Transfer from General Fund						5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	25,000	-	-	-	6
7				7							7
8				8							8
9	7,172	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	-	-	-	9
10			-	10	Taxes necessary to balance					-	10
11			-	11	Taxes collected in year levied					-	11
12	7,172	-	25,000	12	<b>TOTAL RESOURCES</b>	25,000	25,000	-	-	-	12
13				13							13
14				14	<b>REQUIREMENTS - MATERIALS &amp; SERVICES</b>						14
15	7,172	-	25,000	15	OWEB Small Grants	25,000	25,000	-	-	-	15
16			-	16	Other Grants - Local Emergency Planning Committee (LEPC)					-	16
17	7,172	-	25,000	17	<b>TOTAL MATERIALS &amp; SERVICES</b>	25,000	25,000	-	-	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	7,172	-	25,000	22	<b>Total Expenses</b>	25,000	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	<b>TOTAL REQUIREMENTS</b>	25,000	25,000	-	-	-	28

**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](mailto:dan@emswcd.org)

	<b>Actions:</b> <b>Red = Budget Committee Meeting; Green = Regular Board Meeting</b>	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	<b>First meeting of the Budget Committee at 4:00 PM held via teleconference/virtually.</b> <b>Immediately prior to Regular District Board Meeting</b> 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	<b>Second meeting of the Budget Committee at 4:00 PM held via teleconference/virtually.</b> <b>Immediately prior to Regular District Board Meeting</b> 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	<b>Final meeting of the Budget Committee at 5:00 PM held via teleconference/virtually.</b> <b>Immediately prior to Regular District Board Meeting</b> 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).					<b>2</b>  <b>5:00-6:00 PM</b>		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	<b>TSCC budget hearing at 4:00 PM held via teleconference/virtually.</b>					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	<b>Regular District Board meeting 6:00 PM held via teleconference/virtually.</b>						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	