



FY22-23 Budget Committee Meeting #3 Agenda

East Multnomah Soil & Water Conservation District

Monday May 2nd, 2022 @ 5:00 PM

To be held via teleconference (US Toll Free): **1-877-309-2073** Access Code: **321-600-981** OR join by computer, tablet, or smartphone at <https://global.gotomeeting.com/join/321600981>

Item #	Time	Agenda Item	Purpose	Presenter	Packet * please read ~ please review
1	5:00 5 min	Welcome & Introductions	Welcome	Carlson	N/A
2	5:05 5 min	<ul style="list-style-type: none"> Review/Revise Agenda Review previous action items Approval of Budget Committee #2 Minutes 	Information Information Decision	Carlson/All	a) 4/4/22 Budget Committee #2 Minutes
3	5:10 5 min	Changes to draft budget	Discussion	Mitten	a) BC3 Draft FY22-23 Budget ~
		<ul style="list-style-type: none"> Contingency: Reduced Contingency by \$50,000. Finance & Operations (F&O): Increased Capital Outlay, Improvements to Real Property by \$50,000. 			
4	5:15 5 min	Discuss, review, clarify and reach agreement on any additional changes to draft budget if needed	Discussion/ Decision	Committee/Mitten	N/A
5	5:20 5 min	Resolution No. 2022-05-01 approving the budget and setting the taxing limit for FY-2022-2023	Decision	Carlson/Mitten	a) Resolution No. 2022-05-01 *
6	5:25 5 min	Announcements and reminders: <ul style="list-style-type: none"> Upcoming TSCC Hearing reminder 	Information	All	N/A
7	5:30	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>

TSCC Budget Hearing:

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

Call in information: United States (Toll Free): **1-877-309-2073** and use access code **224-224-589**

Join via computer, tablet, or smartphone free with the following link:

<https://global.gotomeeting.com/join/224224589>.

Board Meeting:

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

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**East Multnomah Soil and Water Conservation District
FY 22-23 Budget Committee # 2 *DRAFT* Meeting Minutes**

Monday, April 4th, 2022

4:08pm- Call to Order

Carlson called to order the second EMSWCD FY22-23 Budget Committee meeting at 4:08pm on Monday, April 4th, 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), Laura Masterson (Zone 2 Director, Secretary), Jasmine Zimmer-Stucky (At-Large 2 Director, Vice-Chair), Jim Carlson (At-Large 1 Director, Treasurer, Presiding Officer for FY22-23 Budget Committee), Joe Rossi (Zone 1 Director)

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), Asianna Fernandez (Executive Assistant)

No revisions to the agenda.

Mitten stated that previous action items were the requested changes to the draft budget at the 1st Budget Committee Meeting. These items are outlined in agenda item 4.

MOTION: Guebert moved to approve the March 7th, 2022 Budget Committee Meeting Minutes. **Zimmer-Stucky** 2nd. Motion passed unanimously (5-0).

4:04pm- Public Comment – No members of the public attended the meeting.

4:10pm- Changes to draft budget

Mitten presented the requested changes made to the draft budget after the 1st Budget meeting:

- Overall: Increased COLI Max from 2.95% to 5.0%. Increased personnel services by \$52,910
- General resources:
 - Added \$50,000 for Plant Sale revenue
 - Increased Headwaters Capital Outlay, Office/Field Equipment by \$25,000.
 - Increased General Fund Transfer amount to Land Conservation Fund by \$50,000
 - Increased PIC Grant awards in the Grants fund by \$50,000

No other changes have been made to the draft budget.

4:13pm- Program Specific Items

Hamilton discussed the extension of the two temporary positions (F&O Executive Assistant & Urban Lands Coordinator) through the end of FY22-23. The funding for those positions had been included in the first draft budget. Extending the positions would not require any budgetary changes.

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Mitten stated that this was a discussion item only and did not require a decision in the Budget Committee. The full Board could make that decision in a Board meeting.

Shearin commented that Urban Lands initially made the coordinator position temporary to accommodate for any shifts made by strategic planning, the extension of the Urban Lands position would be very helpful.

4:20pm- Discuss, review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting

Mitten stated that after all the changes were made from the 1st Budget Committee meeting, there was \$440 left unappropriated. He recommended leaving the \$440 unappropriated and included as part of the 6-month reserves.

Masterson asked Mitten is there were any anticipated changes before the 3rd budget meeting. Mitten stated no anticipated changes other than what, if anything, the Budget Committee decides during this meeting.

Guebert commented that with a likely return the office very soon, it is likely we will need more than the allocated \$59k for office improvements. He indicated that Shipkey stated that the Land Conservation Fund does not need the \$50k included from the first meeting. Hamilton and Guebert agreed this \$50k should be put towards the office space and technology improvements and setting some aside for Strategic Planning projects.

Hamilton Some board members suggested that some of that \$50k moved into the Land Conservation Fund be moved back to the General Fund for Strategic Planning start up. She noted that there will be half a year before the next fiscal year begins after Strategic planning is over. Hamilton and Mitten realized there aren't enough funds allocated in F&O Capital Outlay for office improvements to accommodate a hybrid working environment.

Carlson asked if there is a priority list of things to accomplish at the office?

Hamilton commented that there are rough schematics and a detailed list of upgrades. A full blown renovation of the building would be well over the allocated funds. With technology upgrades and updating the first floor, there should be enough for this upcoming fiscal year and then likely leave the second floor changes to the following fiscal year. Some tech improvements can be made now but some of the construction requirements will not be able to happen until next fiscal year.

Mitten noted that some of the technology upgrades include enhanced Wi-Fi, cabling, and creating virtual meeting spaces in the downstairs area.

Zimmer-Stucky recalled a conversation a while ago about talking with contractors to see if it is worthwhile to make significant modifications to the building.

Hamilton responded that there is not a full plan of what would need to be done at the Williams office location; however, if staff begin to go back to the office anytime soon, some of these changes will need to be made. Another option discussed is the continuation of remote-work only. There is a plan to create an outline of different options for improvements to this building or relocate to another location. She further noted that the Williams office has important history in this community, and she thinks there may be some

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additional funding opportunities to allow us to make improvements to the building because of that, especially if we eventually do more community-based projects at that location.

Rossi would like to explore what other spaces cost to do due diligence and to ensure the funding for building improvements and/or relocation is prioritized accordingly. .

Hamilton noted that if the funding isn't identified and appropriated during the budget process, we would be unable to make the changes during the fiscal year and would not have the opportunity to go forward.

Masterson commented that it seemed that the money that is allocated now would be enough for technology improvements.

Zimmer-Stucky would like to look at what costs might be in case it is more than the \$50k and we'd have to take out of contingency anyways.

Masterson stated that the additional \$50k in Land Conservation Fund being for when larger projects do become an option feels important. Seems better to wait until a fully formed plan for the property is created and using contingency funds.

Guebert disagreed. All signs point to some sort of return to the building within the next coming years, work needs to be done. He stated he's looking forward to in-person meetings, and those aren't guaranteed until these upgrades are made. Suggests dealing with immediate needs instead of potential future projects and allocate funds to the building now.

Guebert noted he would prefer budgeting for the project rather than taking from contingency that should be held for emergencies.

Hamilton stated that if you have something that is unforeseen, then you take from contingency. If something is foreseen, then you budget for it. The property upgrades are in the middle. We know we have them but don't have a solid number yet.

Masterson suggested reallocating \$50k out of contingency and putting it into F&O Capital Improvements and start the next fiscal year with \$350k in contingency.

Carlson agreed with Guebert. He asked what would be the downside if \$50k was allocated towards improvements and then decide to go in a different direction later?

Mitten stated that the funds are appropriated by program. These Capital Outlay funds are within the F&O program and if it's in capital and doesn't get used, that money rolls over into the following fiscal year as part of the beginning fund balance.

Guebert commented that the process of acquiring a different location is a long process, we'll definitely be in this building for another year or two.

Masterson would like to see more money put into the Land Conservation Fund for significant projects that may come up.

Guebert wanted to take into account staff considerations as well, if staff says the extra allocation isn't needed right now, that should be taken into consideration.

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Mitten noted that the contingency fund was increased to \$400k because of the pandemic and unknowns associated with it. Prior to that, it had been lower. This is a significant contingency fund for non-planned circumstances or emergencies.

Guebert and Zimmer-Stucky were comfortable with allocating funds from the contingency fund to F&O Capital Improvements and keeping the \$50k increase from Budget Committee Meeting 1 in the Land Conservation Fund.

MOTION: Guebert moved to reduce contingency fund by \$50,000 and increase F&O Capital Outlay, Office Improvements by \$50,000 for potential building upgrades. Masterson 2nd. Motion passed unanimously (5-0).

ACTION ITEM: Mitten to reduce the Contingency fund by \$50,000 and increase the F&O Capital Outlay, Office Improvements by \$50,000.

4:50pm- Announcements and Reminders

3rd Budget Committee meeting will be held on May 2nd at 5:00 pm.

TSCC hearing will be held on May 17th at 4:00 pm. All Board members are asked to attend.

At the June 6th Board Meeting: the Board will be asked to adopt FY22-23 Budget by resolution.

4:52pm- Adjournment

Carlson adjourned the meeting at 4:52 pm.

FORM
LB-20**RESOURCES**

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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

FORM
LB 30

**EXPENDITURE SUMMARY
GENERAL FUND**

**EMSWCD '22-23 Budget -BC3 Draft_5-2-2022
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	For Approval 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	748,312	-	-	1
2	699,684	721,317	758,245	2	Rural Lands Program	853,900	866,600	866,600	-	-	2
3	396,119	525,892	525,320	3	Urban Lands Program	576,726	592,649	592,649	-	-	3
4	362,329	376,159	395,893	4	Conservation Legacy Program	430,500	437,800	437,800	-	-	4
5	190,868	221,186	266,257	5	Headwaters Farm Program	283,400	287,700	287,700	-	-	5
6				6							6
7	2,138,592	2,358,936	2,650,287	7	TOTAL PERSONNEL SERVICES	2,880,151	2,933,061	2,933,061	-	-	7
8				8	MATERIALS AND SERVICES						8
9	235,509	302,229	611,113	9	Finance & Operations	527,993	527,993	527,993	-	-	9
10	337,406	435,107	511,030	10	Rural Lands Program	498,550	498,550	498,550	-	-	10
11	293,552	184,823	407,600	11	Urban Lands Program	342,600	342,600	342,600	-	-	11
12	109,772	147,195	239,445	12	Conservation Legacy Program	204,552	204,552	204,552	-	-	12
13	94,022	102,456	124,575	13	Headwaters Farm Program	152,074	152,074	152,074	-	-	13
14				14							14
15	1,070,261	1,171,810	1,893,763	15	TOTAL MATERIALS & SERVICES	1,725,769	1,725,769	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	60,500	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	115,000	-	-	20
21	349,405	13,971	134,400	21	TOTAL CAPITAL OUTLAY	100,500	125,500	175,500	-	-	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	550,000	550,000	-	-	29
30	678,523	924,319	714,085	30	Transfer to Grants Fund	1,026,815	1,076,815	1,076,815	-	-	30
31				31							31
32		-		32							32
33		-	370,000	33	Contingency	400,000	400,000	350,000	-	-	33
34	1,178,523	1,424,319	1,584,085	34	TOTAL TRANSFERS & CONTINGENCIES	1,926,815	2,026,815	1,976,815	-	-	34
35	4,736,781	4,969,036	6,262,535	35	TOTAL EXPENDITURES	6,633,235	6,811,145	6,811,145	-	-	35
36	2,875,535	3,471,719	2,551,606	36	Ending Fund Balance	2,495,038	2,367,128	2,367,128	-	-	36
37	7,612,316	8,440,755	8,814,142	37	TOTAL	9,128,273	9,178,273	9,178,273	-	-	37

FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

East Multnomah SWCD**Modified Accrual Basis****ENTIRE GENERAL FUND****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 4/4/2022	Revisions for Budget Comm Mtg 4/4/2022	For Approval 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	2,062,600	-	-	1
2	153,289	164,586	170,107	2 Payroll Taxes	193,500	196,800	196,800	-	-	2
3	17,805	15,275	22,406	3 Worker's Comp Insurance Policy	24,610	25,050	25,050	-	-	3
4	373,234	433,017	506,891	4 Employee Benefits	511,640	514,030	514,030	-	-	4
5	-	-	-	5 Overtime	0	-	-	-	-	5
6	-	-	155,546	6 Temporary Employees (Total of 2.5 FTE)	128,101	134,581	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	2,933,061	-	-	9
10				10						10
11				MATERIALS AND SERVICES						11
12	21,000	21,042	24,000	12 Contracted Bookkeeper	24,000	24,000	24,000	-	-	12
13	5,350	5,350	6,000	13 Contracted Audit Services	6,000	6,000	6,000	-	-	13
14	18,118	30,620	32,000	14 Contracted Attorney	29,000	29,000	29,000	-	-	14
15	15,426	21,106	24,000	15 Contracted Information Technology Support	27,000	27,000	27,000	-	-	15
16	696,181	795,206	1,272,976	16 Contracted Services	1,144,590	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	250	-	-	21
22	2,095	586	2,475	22 Bank/LGIP Fees	2,525	2,525	2,525	-	-	22
23	235	-	275	23 Bulk Mail Permit Renewal	300	300	300	-	-	23
24	2,835	2,571	3,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000	-	-	24
25	4,334	7,235	7,496	25 Licenses and Fees	7,703	7,703	7,703	-	-	25
26	5,903	6,067	8,050	26 Taxes	8,718	8,718	8,718	-	-	26
27	24,436	12,173	22,566	27 Utilities	19,672	19,672	19,672	-	-	27
28	22,564	25,619	26,820	28 Telecommunications	26,964	26,964	26,964	-	-	28
29	16,489	25,802	44,350	29 Repairs/Maintenance	44,050	44,050	44,050	-	-	29
30	16,452	18,404	20,000	30 Insurance	22,050	22,050	22,050	-	-	30
31	3,458	1,099	7,450	31 Office Supplies	7,050	7,050	7,050	-	-	31
32	2,705	768	8,600	32 Postage/Delivery	8,370	8,370	8,370	-	-	32
33	21,593	3,642	20,100	33 Printing/Copying	18,300	18,300	18,300	-	-	33
34	14,926	22,828	19,190	34 Office Furnishings and Equipment	14,050	14,050	14,050	-	-	34

FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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 4/4/2022	Revisions for Budget Comm Mtg 4/4/2022	For Approval 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	8,650	-	-	35
36	3,420	-	4,800	36 Signage, Banners, Displays	4,700	4,700	4,700	-	-	36
37	9,672	464	18,700	37 Public Relations Promo	18,700	18,700	18,700	-	-	37
38	9,424	11,874	13,925	38 Dues	14,575	14,575	14,575	-	-	38
39	26,991	33,017	38,898	39 Subscriptions	49,220	49,220	49,220	-	-	39
40	60,918	92,138	71,940	40 Program Supplies	57,070	57,070	57,070	-	-	40
41	17,902	498	80,000	41 Plants & Materials	65,000	65,000	65,000	-	-	41
42	1,678	586	5,002	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,102	3,102	3,102	-	-	42
43	6,281	1,155	12,260	43 Equipment Rental/Lease	12,960	12,960	12,960	-	-	43
44	7,799	6,686	8,000	44 Vehicles: Rent/Lease	5,000	5,000	5,000	-	-	44
45	9,290	7,601	19,550	45 Training/Development: Staff	17,050	17,050	17,050	-	-	45
46	-	638	7,000	46 Training/Development: Board	5,000	5,000	5,000	-	-	46
47	2,789	739	9,330	47 Out of Town Travel: Staff	8,030	8,030	8,030	-	-	47
48	-	-	2,000	48 Out of Town Travel: Board	1,000	1,000	1,000	-	-	48
49	5,359	3,601	9,800	49 Local Mileage, Parking, Bus: Staff	9,170	9,170	9,170	-	-	49
50	-	-	500	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	-	-	50
51	3,160	11,222	17,940	51 Vol/Board/Staff/Cooperator expenses	21,350	21,350	21,350	-	-	51
52	5,418	11	15,170	52 Meeting Refreshments, Annual, Budget, Board Mtgs	9,850	9,850	9,850	-	-	52
53	-	500	-	53 Misc Expenses	-	-	-	-	-	53
54	477	512	650	54 Payroll Services	750	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	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	60,500	-	-	59
60	57,050	-	-	60 Vehicles	0	-	-	-	-	60
61	266,455	-	104,400	61 Improvements to Real Property	65,000	65,000	115,000	-	-	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	175,500	-	-	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 -BC3 Draft_5-2-2022

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	For Approval by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
70	-	-	370,000	70 CONTINGENCIES	400,000	400,000	350,000	-	-
71	-	-	370,000	71 Contingency	400,000	400,000	350,000	-	-
72				72					
73	1,178,523	1,424,319	1,214,085	73 TRANSFERS TO SPECIAL FUNDS	1,526,815	1,626,815	1,626,815	-	-
74	500,000	500,000	500,000	74 Transfer to Land Conservation Fund	500,000	550,000	550,000	-	-
75	678,523	924,319	714,085	75 Transfer to Grants Fund	1,026,815	1,076,815	1,076,815	-	-
76				76					
77				77					
78				78					
79				79					
80				80					
81	1,178,523	1,424,319	1,584,085	81 TOTAL TRANSFERS & CONTINGENCIES	1,926,815	2,026,815	1,976,815	-	-
82				82					
83	4,736,781	4,969,036	6,262,535	83 Total Expenditures	6,633,235	6,811,145	6,811,145	-	-
84	2,875,535	3,471,719	2,551,606	84 ENDING FUND BALANCE	2,495,038	2,367,128	2,367,128		
85	7,612,316	8,440,755	8,814,142	85 TOTAL REQUIREMENTS	9,128,273	9,178,273	9,178,273	-	-

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East Multnomah SWCD

Modified Accrual Basis

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DETAILED EXPENDITURES
Finance & Operations

 EMSWCD '22-23 Budget -BC3 Draft_5-2-2022
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	For Approval by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
35	-	1,500	35	Advertising	1,500	1,500	1,500		35
36	159	500	36	Signage, Banners, Displays	500	500	500		36
37	1,227	6,200	37	Public Relations Promo	6,200	6,200	6,200		37
38	7,934	11,950	38	Dues	12,300	12,300	12,300		38
39	6,139	13,468	39	Subscriptions	18,840	18,840	18,840		39
40	327	2,500	40	Program Supplies	1,000	1,000	1,000		40
41		-	41	Plants & Materials					41
42	466	2,800	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500	500		42
43	-	2,000	43	Equipment Rental/Lease	500	500	500		43
44	1,297	-	44	Vehicles: Rent/Lease					44
45	2,874	5,000	45	Training/Development: Staff	6,000	6,000	6,000		45
46	-	7,000	46	Training/Development: Board	5,000	5,000	5,000		46
47	271	1,500	47	Out of Town Travel: Staff	1,000	1,000	1,000		47
48	-	2,000	48	Out of Town Travel: Board	1,000	1,000	1,000		48
49	404	1,500	49	Local Mileage, Parking, Bus: Staff	1,000	1,000	1,000		49
50	-	500	50	Local Mileage, Parking, Bus: Board	1,000	1,000	1,000		50
51	2,310	10,690	51	Vol/Board/Staff/Cooperator expenses	10,500	10,500	10,500		51
52	3,771	10,320	52	Meeting Refreshments, Annual, Budget, Board Mtgs	4,600	4,600	4,600		52
53	-	-	53	Misc Expenses					53
54	477	650	54	Payroll Expense	750	750	750		54
55			55		-	-	-	-	55
56	235,509	611,113	56	TOTAL MATERIALS AND SERVICES	527,993	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	109,000		61
62			62	Purchase of Real Property		-	-	-	- 62
63	78,650	62,000	63	TOTAL CAPITAL OUTLAY	59,000	59,000	109,000	-	- 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

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

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval 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	1,335,305	1,385,305	-	-	83
84				84	ENDING FUND BALANCE						84
85	803,751	816,611	1,377,685	85	TOTAL REQUIREMENTS	1,322,618	1,335,305	1,385,305	-	-	85

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

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval 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	627,200	627,200		1
2	50,029	49,918	52,525	2	Payroll Taxes	59,600	60,500	60,500		2
3	11,227	8,248	12,659	3	Worker's Comp Insurance Policy	13,700	13,900	13,900		3
4	137,049	140,152	144,998	4	Employee Benefits	164,400	165,000	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	TOTAL PERSONNEL SERVICES	853,900	866,600	866,600	-	- 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	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	250		25
26			-	26	Taxes					26
27			-	27	Utilities					27
28	5,470	6,077	5,000	28	Telecommunications	4,000	4,000	4,000		28
29			-	29	Repairs/Maintenance					29
30			-	30	Insurance					30
31	50	56	500	31	Office Supplies	500	500	500		31
32	837	408	500	32	Postage/Delivery	500	500	500		32
33	1,720	1,070	4,000	33	Printing/Copying	4,000	4,000	4,000		33
34	5,264	5,271	3,000	34	Office Furnishings and Equipment	3,000	3,000	3,000		34

FORM
LB 31**DETAILED EXPENDITURES**

Rural Lands Program

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
35	2,500	-	500	35 Advertising	500	500	500		35
36	-	-	500	36 Signage, Banners, Displays	250	250	250		36
37	-	-	500	37 Public Relations Promo	500	500	500		37
38	115	242	550	38 Dues	400	400	400		38
39	6,918	5,100	3,530	39 Subscriptions	5,100	5,100	5,100		39
40	23,803	31,080	8,900	40 Program Supplies	6,300	6,300	6,300		40
41			35,000	41 Plants & Materials	35,000	35,000	35,000		41
42	399	-	400	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	800	800		42
43	251	1,155	1,000	43 Equipment Rental/Lease	1,000	1,000	1,000		43
44	6,502	6,686	8,000	44 Vehicles: Rent/Lease	5,000	5,000	5,000		44
45	2,143	1,076	5,000	45 Training/Development: Staff	2,500	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	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	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	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	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 -BC3 Draft_5-2-2022

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	For Approval by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-
71	-	-	-	71	Contingency					-
72				72						72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund					-
75	-	-	-	75	Transfer to Grants Fund					-
76	-	-	-	76						-
77				77						77
78	-	-	-	78						78
79	-	-	-	79						-
80				80						80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-
82				82						82
83	1,037,090	1,156,424	1,269,275	83	Total Expenditures	1,352,450	1,365,150	1,365,150	-	-
84	-			84	ENDING FUND BALANCE					84
85	1,037,090	1,156,424	1,269,275	85	TOTAL REQUIREMENTS	1,352,450	1,365,150	1,365,150	-	-

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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022
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	For Approval 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	382,300		1
2	30,872	37,956	32,017	2 Payroll Taxes	35,800	36,600	36,600		2
3	1,063	1,222	1,188	3 Worker's Comp Insurance Policy	1,400	1,400	1,400		3
4	56,977	89,715	93,895	4 Employee Benefits	99,200	99,800	99,800		4
5			-	5 Overtime	-				5
6			60,990	6 Temporary Employees (Total of 1.0 FTE)	67,226	72,549	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	592,649	-	- 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	223,346	170,158	284,000	16 Contracted Services	234,000	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	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	1,100		25
26			-	26 Taxes					26
27			-	27 Utilities					27
28	2,253	2,241	2,500	28 Telecommunications	2,500	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	1,000		31
32	1,240	48	6,500	32 Postage/Delivery	6,500	6,500	6,500		32
33	15,560	-	8,000	33 Printing/Copying	8,000	8,000	8,000		33
34	4,337	-	3,000	34 Office Furnishings and Equipment	3,000	3,000	3,000		34

FORM

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
35	2,540	-	5,000	35 Advertising	5,000	5,000	5,000		35
36	1,842	-	2,500	36 Signage, Banners, Displays	2,500	2,500	2,500		36
37	8,173	200	12,000	37 Public Relations Promo	12,000	12,000	12,000		37
38		2,200	-	38 Dues					38
39	2,718	5,728	8,500	39 Subscriptions	10,500	10,500	10,500		39
40	1,512	-	2,500	40 Program Supplies	2,500	2,500	2,500		40
41	17,902	498	45,000	41 Plants & Materials	30,000	30,000	30,000		41
42	401	160	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000		42
43	5,277	-	8,000	43 Equipment Rental/Lease	8,000	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	4,000		45
46			-	46 Training/Development: Board					46
47	-	-	3,000	47 Out of Town Travel: Staff	2,000	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	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	2,000		51
52	1,115	-	3,000	52 Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	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	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

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-
71	-	-	-	71	Contingency					-
72				72						-
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund					-
75	-	-	-	75	Transfer to Grants Fund					-
76	-	-	-	76						-
77				77						-
78	-	-	-	78		-	-	-	-	-
79	-	-	-	79						-
80				80						-
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-
82				82						-
83	689,671	710,715	932,920	83	Total Expenditures	919,326	935,249	935,249	-	-
84				84	ENDING FUND BALANCE					-
85	689,671	710,715	932,920	85	TOTAL REQUIREMENTS	919,326	935,249	935,249	-	-

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

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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

FORM

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DETAILED EXPENDITURES**Conservation Legacy Program**

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval by Budget Committee 5/2/2022			
35	-	-	1,300	35 Advertising	1,250	1,250	1,250			35
36	192	-	100	36 Signage, Banners, Displays	250	250	250			36
37			-	37 Public Relations Promo						37
38	1,375	1,375	1,425	38 Dues	1,875	1,875	1,875			38
39	10,702	12,262	12,773	39 Subscriptions	13,778	13,778	13,778			39
40	5,381	4,610	15,390	40 Program Supplies	11,780	11,780	11,780			40
41			-	41 Plants & Materials						41
42	192	160	192	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	192	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	2,600			45
46			-	46 Training/Development: Board						46
47	28	-	2,600	47 Out of Town Travel: Staff	2,800	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	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	7,850			51
52	174	-	950	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,250	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	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	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	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
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DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval 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					83
84				84	ENDING FUND BALANCE					84
85	487,332	528,354	635,338	85	TOTAL REQUIREMENTS					85

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FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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

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DETAILED EXPENDITURES

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
35	292	200	400	35 Advertising	400	400	400		35
36	1,227	-	1,200	36 Signage, Banners, Displays	1,200	1,200	1,200		36
37	272	-	-	37 Public Relations Promo					37
38			-	38 Dues					38
39	514	533	627	39 Subscriptions	1,002	1,002	1,002		39
40	29,895	56,281	42,650	40 Program Supplies	35,490	35,490	35,490		40
41			-	41 Plants & Materials					41
42	220	-	610	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	610	610	610		42
43	753	-	1,260	43 Equipment Rental/Lease	3,460	3,460	3,460		43
44			-	44 Vehicles: Rent/Lease					44
45	471	728	1,950	45 Training/Development: Staff	1,950	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	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	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	1,000		51
52	291	-	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	400	400	400		52
53			-	53 Misc Expenses					53
54				54		-	-		54
55				55					55
56	94,022	102,456	124,575	56 TOTAL MATERIALS AND SERVICES	152,074	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	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	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

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DETAILED EXPENDITURES

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental
70	-	-	-	70					
				CONTINGENCIES	-	-	-	-	-
71				71	Contingency				
72				72					
73	-	-	-	73					
				TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-
74				74	Transfer to Land Conservation Fund				
75				75	Transfer to Grants Fund				
76				76					
77				77					
78	-	-	-	78		-	-	-	-
79				79					
80				80					
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-
82				82					
83	540,414	332,613	463,232	83	Total Expenditures	470,974	500,274	500,274	-
84				84	ENDING FUND BALANCE				
85	540,414	332,613	463,232	85	TOTAL REQUIREMENTS	470,974	500,274	500,274	-

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FORM
LB 10**SPECIAL FUNDS**

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval 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	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	550,000	-	-	5
6	122,605	57,740	70,000	6 Interest	50,000	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	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	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	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	7,587,747	-	-	18
19				19						19
20				20 REQUIREMENTS - MATERIALS & SERVICES						20
21			150,000	21 Contracted Attorney	150,000	150,000	150,000	-	-	21
22			150,000	22 TOTAL MATERIALS & SERVICES	150,000	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	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	7,737,747	-	-	29

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FORM
LB 10**SPECIAL FUNDS**

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval 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	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	1,076,815	-	-	5
6	22,918	8,883	13,000	6	Interest	10,000	10,000	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	1,535,000	1,535,000	-	-	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	1,535,000	1,535,000	-	-	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	700,000	700,000			15
16	402,846	325,503	410,000	16	PIC (Prtnrs In Conservation) Grants-prior outstanding	373,000	373,000	373,000			16
17	16,772	72,149	100,000	17	CLIP (Cost Share to Landowners)-new awards	100,000	100,000	100,000			17
18		-	25,000	18	CLIP (Cost Share to Landowners)-prior outstanding	60,000	60,000	60,000			18
19	51,208	42,636	62,000	19	SPACE (Small Proj & Community Event) Grants	62,000	62,000	62,000			19
20	8,663	-	-	20	Strategic Conservation Investments				-	-	20
21	202,031	226,086	230,000	21	Strategic Partnerships-new awards	170,000	170,000	170,000			21
22			45,000	22	Strategic Partnerships-prior outstanding	20,000	20,000	20,000			22
23			50,000	23	Equity-focused Strategic Opportunity Grants	50,000	50,000	50,000			23
24	1,039,355	857,698	1,522,000	24	TOTAL MATERIALS & SERVICES	1,485,000	1,535,000	1,535,000			24
25				25							25
26	1,039,355	857,698	1,522,000	26	Total Expenses	1,485,000	1,535,000	1,535,000	-	-	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	1,535,000	1,535,000	-	-	30

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FORM
LB 10**SPECIAL FUNDS**

EMSWCD '22-23 Budget -BC3 Draft_5-2-2022

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	For Approval 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	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	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	25,000	25,000	-	-	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15	7,172	-	25,000	15	OWEB Small Grants	25,000	25,000	25,000	-	-	15
16			-	16	Other Grants - Local Emergency Planning Committee (LEPC)					-	16
17	7,172	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	-	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	7,172	-	25,000	22	Total Expenses	25,000	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	TOTAL REQUIREMENTS	25,000	25,000	25,000	-	-	28

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**Budget Resolution No. 2022-05-01**

East Multnomah Soil and Water Conservation District

5/2/2022

**East Multnomah Soil and Water Conservation District
Budget Committee Resolution No 2022-05-01**

Approval of FY 22-23 Budget and certification of tax

BE IT RESOLVED that the Budget Committee of the East Multnomah Soil and Water Conservation District hereby approves the budget as amended by the Committee and sets the maximum tax levy for FY 2022-2023 at the permanent rate limit for the District which is .1000/\$1000 assessed value or ten cents (\$0.10) per thousand.

Approved and declared adopted by a majority of the Budget Committee on this 2nd day of May 2022.

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

By: _____
Jim Carlson, Presiding Officer