

RESOURCES

GENERAL FUND

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	Adopted by Board Supplemental 1/4/2023		
1	2,240,060	2,875,535	3,179,708	1	Beginning Fund Balance	3,432,540	3,432,540	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	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	26,372	47,927	5
6	91,229	24,934	35,000	6	Op: Interest on Bank/LGIP Accts	25,000	25,000	25,000	25,000	25,000	6
7	19,832	88,213	-	7	Op: Misc. (Refunds, Rebates, etc)	5,000	5,000	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	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	61,535	61,535	16
17		14,000	15,000	17	RL: USFS Gorge Grant	15,000	15,000	15,000	15,000	19,500	17
18				18	RL: PDX Water Bureau Habitat Restoration Funding					49,500	18
19				19	RL:						19
20	-	-	9,950	20	HIP: Reimbursements	5,440	5,440	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	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	3,766,967	3,842,522	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	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	9,178,273	9,253,828	33

FORM
LB 30

**EXPENDITURE SUMMARY
GENERAL FUND**

**EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023		
				PERSONNEL SERVICES							
1	489,592	514,382	704,572	1	Finance & Operations	735,625	748,312	748,312	748,312	759,867	1
2	699,684	721,317	758,245	2	Rural Lands Program	853,900	866,600	866,600	866,600	866,600	2
3	396,119	525,892	525,320	3	Urban Lands Program	576,726	592,649	592,649	592,649	592,649	3
4	362,329	376,159	395,893	4	Conservation Legacy Program	430,500	437,800	437,800	437,800	437,800	4
5	190,868	221,186	266,257	5	Headwaters Farm Program	283,400	287,700	287,700	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	2,933,061	2,944,616	7
8				8	MATERIALS AND SERVICES						8
9	235,509	302,229	611,113	9	Finance & Operations	527,993	527,993	527,993	527,993	537,993	9
10	337,406	435,107	511,030	10	Rural Lands Program	498,550	498,550	498,550	498,550	552,550	10
11	293,552	184,823	407,600	11	Urban Lands Program	342,600	342,600	342,600	342,600	342,600	11
12	109,772	147,195	239,445	12	Conservation Legacy Program	204,552	204,552	204,552	204,552	204,552	12
13	94,022	102,456	124,575	13	Headwaters Farm Program	152,074	152,074	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	1,725,769	1,789,769	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	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	115,000	115,000	20
21	349,405	13,971	134,400	21	TOTAL CAPITAL OUTLAY	100,500	125,500	175,500	175,500	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	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	1,076,815	1,076,815	30
31				31							31
32		-		32							32
33		-	370,000	33	Contingency	400,000	400,000	350,000	350,000	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	1,976,815	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	6,811,145	6,886,700	35
36	2,875,535	3,471,719	2,551,606	36	Ending Fund Balance	2,495,038	2,367,128	2,367,128	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	9,178,273	9,253,828	37

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023						
Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 44,627	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Adopted by Board Supplemental 1/4/2023		
					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	2,062,600	2,072,992	1
2	153,289	164,586	170,107	2	Payroll Taxes	193,500	196,800	196,800	196,800	197,963	2
3	17,805	15,275	22,406	3	Worker's Comp Insurance Policy	24,610	25,050	25,050	25,050	25,050	3
4	373,234	433,017	506,891	4	Employee Benefits	511,640	514,030	514,030	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	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	2,933,061	2,944,616	9
10				10							10
					MATERIALS AND SERVICES						
12	21,000	21,042	24,000	12	Contracted Bookkeeper	24,000	24,000	24,000	24,000	27,000	12
13	5,350	5,350	6,000	13	Contracted Audit Services	6,000	6,000	6,000	6,000	6,400	13
14	18,118	30,620	32,000	14	Contracted Attorney	29,000	29,000	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	27,000	33,000	15
16	696,181	795,206	1,272,976	16	Contracted Services	1,144,590	1,144,590	1,144,590	1,144,590	1,198,590	16
17	-	-	-	17							17
18	-	-	-	18							18
19	-	-	-	19							19
20	-	-	-	20							20
21	250	250	250	21	Audit Filing Fee	250	250	250	250	250	21
22	2,095	586	2,475	22	Bank/LGIP Fees	2,525	2,525	2,525	2,525	2,525	22
23	235	-	275	23	Bulk Mail Permit Renewal	300	300	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	3,000	3,000	24
25	4,334	7,235	7,496	25	Licenses and Fees	7,703	7,703	7,703	7,703	7,703	25
26	5,903	6,067	8,050	26	Taxes	8,718	8,718	8,718	8,718	8,718	26
27	24,436	12,173	22,566	27	Utilities	19,672	19,672	19,672	19,672	19,672	27
28	22,564	25,619	26,820	28	Telecommunications	26,964	26,964	26,964	26,964	26,964	28
29	16,489	25,802	44,350	29	Repairs/Maintenance	44,050	44,050	44,050	44,050	44,050	29
30	16,452	18,404	20,000	30	Insurance	22,050	22,050	22,050	22,050	22,050	30
31	3,458	1,099	7,450	31	Office Supplies	7,050	7,050	7,050	7,050	7,050	31
32	2,705	768	8,600	32	Postage/Delivery	8,370	8,370	8,370	8,370	8,370	32
33	21,593	3,642	20,100	33	Printing/Copying	18,300	18,300	18,300	18,300	18,900	33
34	14,926	22,828	19,190	34	Office Furnishings and Equipment	14,050	14,050	14,050	14,050	14,050	34

DETAILED EXPENDITURES

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	Adopted by Board Supplemental 1/4/2023			
35	5,332	200	8,700	35	Advertising	8,650	8,650	8,650	8,650	8,650	35
36	3,420	-	4,800	36	Signage, Banners, Displays	4,700	4,700	4,700	4,700	4,700	36
37	9,672	464	18,700	37	Public Relations Promo	18,700	18,700	18,700	18,700	18,700	37
38	9,424	11,874	13,925	38	Dues	14,575	14,575	14,575	14,575	14,575	38
39	26,991	33,017	38,898	39	Subscriptions	49,220	49,220	49,220	49,220	49,220	39
40	60,918	92,138	71,940	40	Program Supplies	57,070	57,070	57,070	57,070	57,070	40
41	17,902	498	80,000	41	Plants & Materials	65,000	65,000	65,000	65,000	65,000	41
42	1,678	586	5,002	42	Rent Space: Mtg/Wkshp/Storage/Event/Sale	3,102	3,102	3,102	3,102	3,102	42
43	6,281	1,155	12,260	43	Equipment Rental/Lease	12,960	12,960	12,960	12,960	12,960	43
44	7,799	6,686	8,000	44	Vehicles: Rent/Lease	5,000	5,000	5,000	5,000	5,000	44
45	9,290	7,601	19,550	45	Training/Development: Staff	17,050	17,050	17,050	17,050	17,050	45
46	-	638	7,000	46	Training/Development: Board	5,000	5,000	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	8,030	8,030	47
48	-	-	2,000	48	Out of Town Travel: Board	1,000	1,000	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	9,170	9,170	49
50	-	-	500	50	Local Mileage, Parking, Bus: Board	1,000	1,000	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	21,350	21,350	51
52	5,418	11	15,170	52	Meeting Refreshments, Annual, Budget, Board Mtgs	9,850	9,850	9,850	9,850	9,850	52
53	-	500	-	53	Misc Expenses	-	-	-	-	-	53
54	477	512	650	54	Payroll Services	750	750	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	1,725,769	1,789,769	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	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	115,000	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	175,500	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-Supplemental_Adopted 1/4/2023
East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023										
Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 44,627	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Adopted by Board Supplemental 1/4/2023						
70	-	-	370,000	70	CONTINGENCIES					400,000	400,000	350,000	350,000	350,000	70
71	-	-	370,000	71	Contingency					400,000	400,000	350,000	350,000	350,000	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	1,626,815	1,626,815	1,626,815	73
74	500,000	500,000	500,000	74	Transfer to Land Conservation Fund					500,000	550,000	550,000	550,000	550,000	74
75	678,523	924,319	714,085	75	Transfer to Grants Fund					1,026,815	1,076,815	1,076,815	1,076,815	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	1,976,815	1,976,815	1,976,815	81
82				82										82	
83	4,736,781	4,969,036	6,262,535	83	Total Expenditures					6,633,235	6,811,145	6,811,145	6,811,145	6,886,700	83
84	2,875,535	3,471,719	2,551,606	84	ENDING FUND BALANCE					2,495,038	2,367,128	2,367,128	2,367,128	2,367,128	84
85	7,612,316	8,440,755	8,814,142	85	TOTAL REQUIREMENTS					9,128,273	9,178,273	9,178,273	9,178,273	9,253,828	85

DETAILED EXPENDITURES
Finance & Operations

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	Adopted by Board Supplemental 1/4/2023		
				PERSONNEL SERVICES							
1	374,691	388,028	433,841	1	Salaries and Wages (Total of 4.5 FTE)	516,000	526,000	526,000	526,000	536,392	1
2	32,246	35,500	40,486	2	Payroll Taxes	48,400	49,300	49,300	49,300	50,463	2
3	1,449	1,833	1,908	3	Worker's Comp Insurance Policy	2,310	2,350	2,350	2,350	2,350	3
4	81,206	89,021	133,781	4	Employee Benefits	108,040	108,630	108,630	108,630	108,630	4
5			-	5	Overtime	-					5
6			94,556	6	Temporary Employees (Total of 1.0 FTEs)	60,875	62,032	62,032	62,032	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	748,312	748,312	759,867	9
10				10							10
				MATERIALS AND SERVICES							
12	21,000	21,042	24,000	12	Contracted Bookkeeper	24,000	24,000	24,000	24,000	27,000	12
13	5,350	5,350	6,000	13	Contracted Audit Services	6,000	6,000	6,000	6,000	6,400	13
14	7,030	11,472	10,000	14	Contracted Attorney	10,000	10,000	10,000	10,000	10,000	14
15	15,426	21,106	24,000	15	Contracted Information Technology Support	27,000	27,000	27,000	27,000	33,000	15
16	105,176	153,460	366,500	16	Contracted Services	301,700	301,700	301,700	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	250	250	250	21
22	163	298	400	22	Bank/LGIP Fees	450	450	450	450	450	22
23	235	-	275	23	Bulk Mail Permit Renewal	300	300	300	300	300	23
24	1,924	2,571	3,000	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000	3,000	3,000	24
25	3,124	6,105	6,090	25	Licenses and Fees	6,353	6,353	6,353	6,353	6,353	25
26			-	26	Taxes						26
27	5,977	4,906	8,000	27	Utilities	5,500	5,500	5,500	5,500	5,500	27
28	10,565	12,617	14,520	28	Telecommunications	15,400	15,400	15,400	15,400	15,400	28
29	6,948	838	26,500	29	Repairs/Maintenance	16,000	16,000	16,000	16,000	16,000	29
30	16,452	18,404	20,000	30	Insurance	22,050	22,050	22,050	22,050	22,050	30
31	3,058	1,014	5,300	31	Office Supplies	5,000	5,000	5,000	5,000	5,000	31
32	251	270	800	32	Postage/Delivery	800	800	800	800	800	32
33	3,410	2,200	6,600	33	Printing/Copying	5,000	5,000	5,000	5,000	5,600	33
34	1,514	9,579	8,800	34	Office Furnishings and Equipment	7,000	7,000	7,000	7,000	7,000	34

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023	
35	-	-	1,500	35 Advertising	1,500	1,500	1,500	1,500	1,500	35
36	159	-	500	36 Signage, Banners, Displays	500	500	500	500	500	36
37	1,227	264	6,200	37 Public Relations Promo	6,200	6,200	6,200	6,200	6,200	37
38	7,934	8,057	11,950	38 Dues	12,300	12,300	12,300	12,300	12,300	38
39	6,139	9,394	13,468	39 Subscriptions	18,840	18,840	18,840	18,840	18,840	39
40	327	167	2,500	40 Program Supplies	1,000	1,000	1,000	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	500	500	500	42
43	-	-	2,000	43 Equipment Rental/Lease	500	500	500	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	6,000	6,000	6,000	45
46	-	638	7,000	46 Training/Development: Board	5,000	5,000	5,000	5,000	5,000	46
47	271	-	1,500	47 Out of Town Travel: Staff	1,000	1,000	1,000	1,000	1,000	47
48	-	-	2,000	48 Out of Town Travel: Board	1,000	1,000	1,000	1,000	1,000	48
49	404	334	1,500	49 Local Mileage, Parking, Bus: Staff	1,000	1,000	1,000	1,000	1,000	49
50	-	-	500	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	1,000	1,000	50
51	2,310	9,372	10,690	51 Vol/Board/Staff/Cooperator expenses	10,500	10,500	10,500	10,500	10,500	51
52	3,771	11	10,320	52 Meeting Refreshments, Annual, Budget, Board Mtgs	4,600	4,600	4,600	4,600	4,600	52
53	-	-	-	53 Misc Expenses	-	-	-	-	-	53
54	477	512	650	54 Payroll Expense	750	750	750	750	750	54
55	-	-	-	55	-	-	-	-	-	55
56	235,509	302,229	611,113	56 TOTAL MATERIALS AND SERVICES	527,993	527,993	527,993	527,993	537,993	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	109,000	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	109,000	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

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

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023		
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	1,385,305	1,406,860	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	1,385,305	1,406,860	85

DETAILED EXPENDITURES
Rural Lands 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	Adopted by Board Supplemental 1/4/2023		
				PERSONNEL SERVICES							
1	501,379	522,999	548,063	1	Salaries and Wages (Total of 6.5 FTE)	616,200	627,200	627,200	627,200	627,200	1
2	50,029	49,918	52,525	2	Payroll Taxes	59,600	60,500	60,500	60,500	60,500	2
3	11,227	8,248	12,659	3	Worker's Comp Insurance Policy	13,700	13,900	13,900	13,900	13,900	3
4	137,049	140,152	144,998	4	Employee Benefits	164,400	165,000	165,000	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	866,600	866,600	9
10				10							10
				MATERIALS AND SERVICES							
11			-	11			-	-	-	-	11
12			-	12	Contracted Bookkeeper	-	-	-	-	-	12
13			-	13	Contracted Audit Services	-	-	-	-	-	13
14				14	Contracted Attorney	-	-	-	-	-	14
15				15	Contracted Information Technology Support	-	-	-	-	-	15
16	278,073	373,542	428,650	16	Contracted Services	423,350	423,350	423,350	423,350	477,350	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	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	4,000	4,000	28
29			-	29	Repairs/Maintenance						29
30			-	30	Insurance						30
31	50	56	500	31	Office Supplies	500	500	500	500	500	31
32	837	408	500	32	Postage/Delivery	500	500	500	500	500	32
33	1,720	1,070	4,000	33	Printing/Copying	4,000	4,000	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	3,000	3,000	34

FORM
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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023	
35	2,500	-	500	35 Advertising	500	500	500	500	500	35
36	-	-	500	36 Signage, Banners, Displays	250	250	250	250	250	36
37	-	-	500	37 Public Relations Promo	500	500	500	500	500	37
38	115	242	550	38 Dues	400	400	400	400	400	38
39	6,918	5,100	3,530	39 Subscriptions	5,100	5,100	5,100	5,100	5,100	39
40	23,803	31,080	8,900	40 Program Supplies	6,300	6,300	6,300	6,300	6,300	40
41			35,000	41 Plants & Materials	35,000	35,000	35,000	35,000	35,000	41
42	399	-	400	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	800	800	800	800	42
43	251	1,155	1,000	43 Equipment Rental/Lease	1,000	1,000	1,000	1,000	1,000	43
44	6,502	6,686	8,000	44 Vehicles: Rent/Lease	5,000	5,000	5,000	5,000	5,000	44
45	2,143	1,076	5,000	45 Training/Development: Staff	2,500	2,500	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	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	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	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	498,550	552,550	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

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

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023		
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-	70
71	-	-	-	71	Contingency						71
72				72							72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	73
74	-	-	-	74	Transfer to Land Conservation Fund						74
75	-	-	-	75	Transfer to Grants Fund						75
76	-	-	-	76							76
77				77							77
78	-	-	-	78							78
79	-	-	-	79						-	79
80				80							80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	81
82				82							82
83	1,037,090	1,156,424	1,269,275	83	Total Expenditures	1,352,450	1,365,150	1,365,150	1,365,150	1,419,150	83
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	1,365,150	1,419,150	85

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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023		
				PERSONNEL SERVICES							
1	307,207	396,999	337,230	1	Salaries and Wages (Total of 4.0 FTE)	373,100	382,300	382,300	382,300	382,300	1
2	30,872	37,956	32,017	2	Payroll Taxes	35,800	36,600	36,600	36,600	36,600	2
3	1,063	1,222	1,188	3	Worker's Comp Insurance Policy	1,400	1,400	1,400	1,400	1,400	3
4	56,977	89,715	93,895	4	Employee Benefits	99,200	99,800	99,800	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	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	592,649	592,649	9
				MATERIALS AND SERVICES							
10				10			-	-	-	-	10
11				11							11
12			-	12	Contracted Bookkeeper						12
13			-	13	Contracted Audit Services						13
14			-	14	Contracted Attorney						14
15			-	15	Contracted Information Technology Support						15
16	223,346	170,158	284,000	16	Contracted Services	234,000	234,000	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	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	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	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	1,000	1,000	31
32	1,240	48	6,500	32	Postage/Delivery	6,500	6,500	6,500	6,500	6,500	32
33	15,560	-	8,000	33	Printing/Copying	8,000	8,000	8,000	8,000	8,000	33
34	4,337	-	3,000	34	Office Furnishings and Equipment	3,000	3,000	3,000	3,000	3,000	34

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023

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	Adopted by Board Supplemental 1/4/2023	
35	2,540	-	5,000	35 Advertising	5,000	5,000	5,000	5,000	5,000	35
36	1,842	-	2,500	36 Signage, Banners, Displays	2,500	2,500	2,500	2,500	2,500	36
37	8,173	200	12,000	37 Public Relations Promo	12,000	12,000	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	10,500	10,500	39
40	1,512	-	2,500	40 Program Supplies	2,500	2,500	2,500	2,500	2,500	40
41	17,902	498	45,000	41 Plants & Materials	30,000	30,000	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	1,000	1,000	42
43	5,277	-	8,000	43 Equipment Rental/Lease	8,000	8,000	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	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	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	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	2,000	2,000	51
52	1,115	-	3,000	52 Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	3,000	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	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
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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023		
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	689,671	710,715	932,920	83	Total Expenditures	919,326	935,249	935,249	935,249	935,249	83
84				84	ENDING FUND BALANCE						84
85	689,671	710,715	932,920	85	TOTAL REQUIREMENTS	919,326	935,249	935,249	935,249	935,249	85

DETAILED EXPENDITURES
Conservation Legacy 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	Adopted by Board Supplemental 1/4/2023	
				PERSONNEL SERVICES						
1	272,194	284,963	296,240	1 Salaries and Wages (Total of 3.0 FTE)	324,800	331,100	331,100	331,100	331,100	1
2	26,124	26,510	27,658	2 Payroll Taxes	30,700	31,200	31,200	31,200	31,200	2
3	707	611	772	3 Worker's Comp Insurance Policy	900	1,000	1,000	1,000	1,000	3
4	63,304	64,075	71,223	4 Employee Benefits	74,100	74,500	74,500	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	437,800	437,800	9
10				10						10
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	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	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	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	8,075	8,075	26
27	605	339	-	27 Utilities	3,000	3,000	3,000	3,000	3,000	27
28	1,500	1,440	1,608	28 Telecommunications	1,512	1,512	1,512	1,512	1,512	28
29	-	13,208	4,000	29 Repairs/Maintenance	5,500	5,500	5,500	5,500	5,500	29
30			-	30 Insurance						30
31	251	-	350	31 Office Supplies	250	250	250	250	250	31
32	369	42	800	32 Postage/Delivery	570	570	570	570	570	32
33	903	372	1,100	33 Printing/Copying	900	900	900	900	900	33
34	3,811	6,776	3,990	34 Office Furnishings and Equipment	1,050	1,050	1,050	1,050	1,050	34

FORM
LB 31

DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023	
35	-	-	1,300	35 Advertising	1,250	1,250	1,250	1,250	1,250	35
36	192	-	100	36 Signage, Banners, Displays	250	250	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	1,875	1,875	38
39	10,702	12,262	12,773	39 Subscriptions	13,778	13,778	13,778	13,778	13,778	39
40	5,381	4,610	15,390	40 Program Supplies	11,780	11,780	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	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	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	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	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	7,850	7,850	51
52	174	-	950	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,250	1,250	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	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	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	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-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023			
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	648,352	648,352	648,352	83	
84				84	ENDING FUND BALANCE						84	
85	487,332	528,354	635,338	85	TOTAL REQUIREMENTS	641,052	648,352	648,352	648,352	648,352	85	

DETAILED EXPENDITURES

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	Adopted by Board Supplemental 1/4/2023	
				PERSONNEL SERVICES						
1	138,793	153,069	179,963	1 Salaries and Wages (Total of 2.5 FTE)	192,200	196,000	196,000	196,000	196,000	1
2	14,018	14,702	17,421	2 Payroll Taxes	19,000	19,200	19,200	19,200	19,200	2
3	3,359	3,361	5,879	3 Worker's Comp Insurance Policy	6,300	6,400	6,400	6,400	6,400	3
4	34,698	50,054	62,994	4 Employee Benefits	65,900	66,100	66,100	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	287,700	287,700	9
10				10						10
				MATERIALS AND SERVICES						
11				11		-	-	-	-	11
12			-	12 Contracted Bookkeeper			-	-	-	12
13			-	13 Contracted Audit Services			-	-	-	13
14			-	14 Contracted Attorney			-	-	-	14
15			-	15 Contracted Information Technology Support			-	-	-	15
16	26,451	19,137	38,380	16 Contracted Services	65,465	65,465	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	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	643	643	26
27	17,854	6,928	14,566	27 Utilities	11,172	11,172	11,172	11,172	11,172	27
28	2,776	3,244	3,192	28 Telecommunications	3,552	3,552	3,552	3,552	3,552	28
29	9,541	11,756	13,850	29 Repairs/Maintenance	22,550	22,550	22,550	22,550	22,550	29
30			-	30 Insurance						30
31	5	29	300	31 Office Supplies	300	300	300	300	300	31
32	8	-	-	32 Postage/Delivery						32
33	-	-	400	33 Printing/Copying	400	400	400	400	400	33
34	-	1,202	400	34 Office Furnishings and Equipment						34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023		
35	292	200	400	35	Advertising	400	400	400	400	400	35
36	1,227	-	1,200	36	Signage, Banners, Displays	1,200	1,200	1,200	1,200	1,200	36
37	272	-	-	37	Public Relations Promo						37
38			-	38	Dues						38
39	514	533	627	39	Subscriptions	1,002	1,002	1,002	1,002	1,002	39
40	29,895	56,281	42,650	40	Program Supplies	35,490	35,490	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	610	610	42
43	753	-	1,260	43	Equipment Rental/Lease	3,460	3,460	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	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	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	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	1,000	1,000	51
52	291	-	400	52	Meeting Refreshments, Annual, Budget, Board Mtgs	400	400	400	400	400	52
53			-	53	Misc Expenses						53
54				54			-	-			54
55				55							55
56	94,022	102,456	124,575	56	TOTAL MATERIALS AND SERVICES	152,074	152,074	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	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	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

**FORM
LB 31**

DETAILED EXPENDITURES

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023
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	Adopted by Board Supplemental 1/4/2023		
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-	70
71				71	Contingency						71
72				72							72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	73
74				74	Transfer to Land Conservation Fund						74
75				75	Transfer to Grants Fund						75
76				76							76
77				77							77
78	-	-	-	78		-	-	-	-	-	78
79				79							79
80				80							80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	81
82				82							82
83	540,414	332,613	463,232	83	Total Expenditures	470,974	500,274	500,274	500,274	500,274	83
84				84	ENDING FUND BALANCE						84
85	540,414	332,613	463,232	85	TOTAL REQUIREMENTS	470,974	500,274	500,274	500,274	500,274	85

FORM
LB 10

SPECIAL FUNDS

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023

**Land Conservation 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	Adopted by Board Supplemental 1/4/2023			
			RESOURCES								
1	6,864,196	6,659,977	6,419,977	1	Beginning Fund Balance	7,137,747	7,137,747	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	550,000	550,000	5
6	122,605	57,740	70,000	6	Interest	50,000	50,000	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	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	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	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	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	150,000	150,000	21
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	150,000	150,000	150,000	150,000	22
23				23							23
24	826,824	849,970	6,989,977	24	Total Expenses	7,687,747	7,737,747	7,737,747	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	7,737,747	7,737,747	29

SPECIAL FUNDS

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023

FORM
LB 10

Grants Fund

East Multnomah SWCD

RESOURCE AND REQUIREMENTS

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	Adopted by Board Supplemental 1/4/2023			
RESOURCES											
1	1,073,510	735,596	794,915	1	Beginning Fund Balance	448,185	448,185	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	1,076,815	1,076,815	5
6	22,918	8,883	13,000	6	Interest	10,000	10,000	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	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	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	700,000	700,000	15
16	402,846	325,503	410,000	16	PIC (Prtnrs In Conservation) Grants-prior outstandin	373,000	373,000	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	100,000	100,000	17
18		-	25,000	18	CLIP (Cost Share to Landowners)-prior outstanding	60,000	60,000	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	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	170,000	170,000	21
22			45,000	22	Strategic Partnerships-prior outstanding	20,000	20,000	20,000	20,000	20,000	22
23			50,000	23	Equity-focused Strategic Opportunity Grants	50,000	50,000	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	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	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	1,535,000	1,535,000	30

FORM
LB 10

SPECIAL FUNDS

Partner Grants Management Fund

EMSWCD '22-23 Budget-Supplemental_Adopted 1/4/2023

East Multnomah SWCD

<i>Modified Accrual Basis</i>				DESCRIPTION	<i>Modified Accrual Basis</i>							
Historical Data				RESOURCES	Budget for Next Year 2022-2023							
Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022	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	Adopted by Board Supplemental 1/4/2023			
				1	Beginning Fund Balance							1
				2	Working capital (accrual basis)							2
				3	Previously levied taxes estimated to be received							3
				4	Earning from temporary investments							4
				5	Transfer from General Fund							5
	-	-	25,000	6	Anticipated Partner Grant Total	25,000	25,000	25,000	25,000	25,000		6
				7								7
				8								8
	7,172	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	25,000	25,000	25,000		9
			-	10	Taxes necessary to balance						-	10
			-	11	Taxes collected in year levied						-	11
	7,172	-	25,000	12	TOTAL RESOURCES	25,000	25,000	25,000	25,000	25,000		12
				13								13
				14	REQUIREMENTS - MATERIALS & SERVICES							14
	7,172	-	25,000	15	OWEB Small Grants	25,000	25,000	25,000	25,000	25,000		15
			-	16	Other Grants - Local Emergency Planning Committee (LEPC)						-	16
	7,172	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	25,000	25,000		17
				18								18
				19								19
				20								20
				21								21
	7,172	-	25,000	22	Total Expenses	25,000	25,000	25,000	25,000	25,000		22
				23								23
				24								24
				25								25
				26								26
	-	-	-	27	Ending Fund Balance	-	-	-	-	-	-	27
	7,172	-	25,000	28	TOTAL REQUIREMENTS	25,000	25,000	25,000	25,000	25,000		28