



FY23-24 Budget Committee Meeting #2 Agenda

East Multnomah Soil & Water Conservation District

Monday April 3rd, 2023 @ 4:00 PM

To be held EMSWCD's office located at 5211 N. Williams Ave., Portland, OR 97217

To join the meeting virtually, please call (Toll Free): [1 866 899 4679](tel:18668994679) and use Access Code: 668-986-709

or join via computer, tablet, or smartphone with the following link:

<https://meet.goto.com/EastMultSWCD/budgetcommitteemeeting>.

Item #	Time	Agenda Item	Purpose	Presenter	Packet
1	4:00 5 min	Welcome & Introductions	Welcome	Zimmer-Stucky	N/A
2	4:05 5 min	<ul style="list-style-type: none"> Review/Revise Agenda Review previous action items Approval of Budget Committee #1 Minutes 	Information Information Decision	Zimmer-Stucky/All	a) 3/6/23 Budget Committee #1 Minutes
3	4:10 5 min	Public Comment ¹	Information	Public	N/A
4	4:15 10 min	Changes to proposed draft budget from Budget Committee Meeting #1	Discussion	Mitten	a) BC1 Budget Changes Narrative b) BC2 Draft FY23-24 Budget
5	4:25 75 min	<ul style="list-style-type: none"> Unallocated Funds – Additional Initiatives USDA Grant Year 1 Resource / Expenditures 	Discussion	Zimmer-Stucky / Hamilton/Mitten/ Budget Committee	a) Potential Additional Initiatives & Projects with Narratives b) USDA Narrative
6	5:40 10 min	Discuss, review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting	Discussion/ Decision	Zimmer-Stucky / Committee/Mitten	N/A
7	5:50 3 min	Announcements and reminders: <ul style="list-style-type: none"> Additional changes should be made at next Budget Committee meeting (no later) to minimize chance of errors. 	Information	All	a) FY23-24 Budget Calendar
8	5:53	Adjourn		Zimmer-Stucky	N/A

Next Budget Committee and Related Meetings

Board and Budget Committee Meeting #3:

Monday, May 1st, 2023, 5:00 PM
EMSWCD Office: 5211 N. Williams Ave.
No public comment will be taken.

TSCC Budget Hearing:

Tuesday, May 16th, 2023, 4:00 PM
EMSWCD Office: 5211 N. Williams Ave
Public Welcome & comments taken

Board Meeting:

Monday, June 5th, 2023, 6:00 PM
EMSWCD Office: 5211 N. Williams Ave.

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

3/7/2022



**East Multnomah Soil and Water Conservation District
FY23-24 Budget Committee # 1 *DRAFT* Meeting Minutes**

Monday, March 6th, 2023

4:03pm- Call to Order

Zimmer-Stucky called to order the first EMSWCD FY23-24 Budget Committee meeting at 4:03pm on Monday, March 6, 2023 at the EMSWCD office in Portland. OR.

4:03pm- Welcome

Zimmer-Stucky conducted introductions for the record. The following persons were present:

Board of Directors: Jasmine Zimmer-Stucky (At-Large 2 Director, Chair), Laura Masterson (Zone 2 Director, Secretary), Jim Carlson (At-Large 1 Director, Treasurer), Joe Rossi (Zone 1 Director)

Board of Directors Absent: Mike Guebert (Zone 3 Director, Vice-Chair)

Staff: Nancy Hamilton (Executive Director) (virtual), 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), Alex Woolery (IT and Analytic Specialist), Asianna Fernandez (Executive Assistant)

Public: Allegra Willhite (Executive Director, TSCC)

4:04pm- Appoint Presiding Officer

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

MOTION: Masterson moved to approve Zimmer-Stucky as the Presiding Officer of the FY23-24 Budget Committee Rossi 2nd. Motion passed unanimously (4-0, Guebert not present)

4:05pm- Present Budget Message

Hamilton officially presented the FY23-24 Budget Message, highlighting any significant changes in the proposed budget.

The Conservation Legacy (CL) Program and its budget are in the proposed draft budget document. Today, the Budget Committee will be reviewing and potentially deciding to dissolve the CL Program and create the Community Outreach & Education (COE) Program. The Budget Committee can make this decision on a funding basis in the Budget Committee Meeting and the Board may make the same decision at the next regular scheduled Board meeting as a matter of policy. Therefore, the proposed draft Budget holds what is currently in place.

Hamilton noted plans to initiate a Customer Relationship Management (CRM) program for Districtwide use in order to track stakeholder relationships amongst the different programs as well as help with other analytics. This is included in this draft budget along with costs associated with a redesign of the District's website, we are also recommending that the Budget Committee merge the Land Legacy Program (LLP) with the Rural Lands (RL) program because the Land Legacy Program currently resides in the Conservation Legacy Program. Finally, capital expenditures are included for the removal of an old office trailer at the Headwaters Farm, as well as proposed renovations Williams Avenue office space. Staff has prepared an analysis to determine whether to relocate to another space or stay at the Williams Office location that will impact that budget recommendation.

Masterson Will the Board be discussing the re-organization in both of today's Budget and Board meetings?

3/7/2022



Hamilton Yes, and we will bring proposed changes to the Budget Meeting #2 if it is approved. If approved, there will be an added savings to the bottom line of the budget, which can be allocated for more projects or initiatives. Will bring this back to Budget Committee's attention at the Budget Meeting #2 once a number is calculated.

Masterson Is the double-wide a replacement or removal?

Hamilton Both, we would place a new one on the Guerrero Property with access right off Orient Dr.. Doing so would be less expensive than elsewhere on the property, even with demolition and permitting costs. We will have to wait for the County to approve demolition and the new double wide placement. Intended to be finished before FY 24-25. The budget recommendation does not include the cost of purchasing or leasing a new trailer.

Mitten discussed the intent of the message; it explains the proposed budget, changes being made, components of the budget, all which are created to meet the requirements of Oregon Local Budget Law. This budget includes the General funds and three Special funds. EMSWCD appropriates by program (Conservation Legacy, Rural Lands, Urban Lands, Finance & Operations, Headwaters Farm (HIP)), under the General fund. The Special funds include Land Conservation Fund, Grants Fund, and Partner Grants Management Fund.

Highlighted changes:

- Total General Fund Personnel Services is increasing by 3.75% due to the inclusion of one vacant FTE and the promotion of an FTE to supervisor. Mitten noted that if the Budget Committee approves the recommended changes, there will be a decrease in personnel services.
- Total General Fund Materials and Services are increasing by 10% mostly due to increased contract services, website redesign, development of a communications plan, and increasing software subscriptions for the CRM program.
- General Fund Capital Outlay fund is increasing by 99% from \$175k to \$350k proposed, for the planned building modifications at the District's headquarters for accessibility and to accommodate a hybrid work environment and related office improvements, modifications at the Headwaters Farm office, and additional field equipment at Headwaters.
- The Contingency fund is set at \$350,000 like this fiscal year.
- Components of the budget include new and existing resources, which we tried to identify as they were known at the time.
 - The USDA Grant we applied for will create a significant impact on the Budget if we receive it.
- Section 3 Budget Committee approval of Tax Rate Levy, EMSWCD levied an amount rather than a percentage rate and recommends levying at the full rate of \$0.10 per \$1,000.
- Conservation Legacy Program is included in this proposed budget and a description of the Community Outreach and Engagement is not included in the budget, but it is outlined in the Budget message on page six.

Masterson How do we handle a grant if it comes in after the Budget cycle is over?

Mitten & Willhite: If the change in budget is more than 10% of the program appropriation, we would need to have another full Budget cycle.

4:10pm- Big Picture Budgeting: Organizational Restructuring Recommendations

Hamilton reminded the committee that the Budget reviewed tonight is intended to reflect the programs that have already been approved. The reorganization recommendation needs to be approved before

3/7/2022



presenting a budget that includes it. The Budget Committee can approve the recommendations, which will allow the Budget Officer to include it in the next budget draft and then create an opportunity for the Board to approve the program's creation and subsequent operational and personnel changes at the March Board meeting.

Summary of recommendations:

- Dissolve the Conservation Legacy program: Matt Shipkey and Rowan Steele to move to the Rural Lands program.
- Create the Community Outreach and Engagement (COE) program: solution to the District's need for cross-collaboration between programs and outreach to more communities. Will be engaged in Districtwide proactive initiatives, such as working on EMSWCD website redesign along with F&O, assisting with setup and primary utilizer of a CRM system. This team will also analyze outreach needs, and Farmer outreach between RL, HIP, and Land Legacy. The COE will also provide responsive support to other programs: outreach for events/projects as they come up, communicating with stakeholders, etc. Analytics would come from Woolery (IT & Analytics specialist) who will work closely with this team.
 - Included with the reorganization recommendation is an outline of the program and its purpose as well as a 3-year workplan.
- Moving Heather Nelson Kent to supervise the COE program, join the Leadership Team, and she will keep the Grants management work in her portfolio as well.
- Pull Katie Meckes from UL and Chelsea White-Brainard from RL to COE. Both will still participate in UL and RL teams respectively, as appropriate.
- Bring the vacant 0.5 FTE from RL to COE: Still discussing what that job would look like: day-to-day relationships with local media, social media pushes on a regular basis, etc.
- Eliminate the current vacant 1.0 FTE for CL supervisor. If eliminated, the funds allocated for that will be included in the next budget draft's unallocated funds to allow for it to be allocated elsewhere within the FY23-24 budget.

Zimmer-Stucky Excited to see this come about after Strategic Planning. Clearly, we were headed in the direction of having a more united front in terms of communication. It's great to see more leadership positions being created for staff and to see all the staff who talk to and work with farmers sitting on the same team.

Masterson Agree, and with the CRM program to unite all staff will be greatly appreciated.

4:29pm- Present and review Draft Budget for FY23-24

Mitten presented the proposed FY 23-24 Budget:

- Page 1: General Fund Resources shows the estimated beginning fund balance of \$3,822,462, all our additional resources totaling, \$320,407 and taxes necessary to balance being \$5,720,418
- Page 2: General Fund Expenditures Summaries: Shows each program, personnel services (\$3,055,240), materials and services (\$1,969,197), capital outlay (\$350,000), contingency fund (\$350,000), and transfer amounts that are going to the Special Fund from the General Fund (\$1,664,435).
- Page 3-5: General Fund Detailed Expenditures: goes through each line item to show what's proposed, what is in the current adopted budget, and what the actuals were historically for the two preceding fiscal years
- Page 6-20: Program Specific Detailed Expenditures which shows each program's proposed budget line by line.
- Page 21-23: Special Funds: Land Conservation (LCF), Grants Fund, Partner Grants Management Fund

3/7/2022



- LCF: Beginning fund estimated to be \$6,385,154, taking into account the audited ending balance from previous fiscal year and budgeted revenue and expenditures for this current fiscal year.
- Grants Fund: Beginning fund estimated to be \$507,565. Additional \$200,000 was added to new awards for PIC opportunities. Full requirements of this fund are \$1,747,000.
- These were included in the proposed budget, but items can be added to or removed based on Budget Committee's decisions.
- Partner Grants Management fund, reserved for OWEB's small grant opportunities, set at \$25,000 in case we receive any during the fiscal year.

Masterson Grants Fund: For prior outstanding, did we always do that? Did we just start that recently for SPACE?

Mitten Added prior outstanding for SPACE in this year to carry over unallocated funds. These funds are usually too small to call out separately, but we wanted to make sure that what we can promise in the future and what we promised previously is described here.

Mitten noted that there are a couple budget changes that he's recommending based on recent notifications. We've received fee increases that were unknown at the draft of the budget:

- Healthcare premiums have increased by 16%, searching for new carrier options.
- Auditor fees were increased by a couple thousand dollars.
- Portland Water Bureau granting opportunity: doesn't have a significant budget impact but does need to be mentioned.
 - **DiLeone** It's part of their habitat restoration project that they're required to do, and it'll be going towards our weeds program, as other partners will be doing re-vegetation.
- DAS: The state is no longer going to lease trucks to us, our current trucks will need to be returned to the state; we did research, we can afford to buy a truck and utility vehicle within F&O so it may not impact the budget for FY23-24.

Zimmer-Stucky Moving on to Program Narratives, reminded the Board that she asked for no PowerPoints this time, hence the written narratives in the packet.

Hamilton reminded the Committee that these narratives are not intended to be inclusive of every dollar in the Budget. Shows items that are expansions of programs or new programs that are being recommended as well as highlights for each program. If there isn't a fiscal impact noted in the narrative, there isn't one. These were cross developed with the core priorities from our strategic plan. General Fund amounts at the beginning may help to pull together the overall picture. Reminder that we intentionally leave funds unappropriated as a 6-month reserve in case we receive no tax revenue or other catastrophic financial failures occur.

Mitten The unappropriated ending fund balance includes our 6-month reserve as well as an unallocated dollar amount. The Budget Committee will receive a list of ideas and costs to allocate those funds to if desired.

Masterson Are interest rates going up?

Mitten Yes, For the General Fund, it'll be found under General Fund Resource, and each Special Fund has allocations. LGIP is steadily going up. Took a conservative average instead of using 3.75%.

F&O Narrative

Zimmer-Stucky Can see how the CRM program and website updates are coming from operationalizing the strategic plan.

Masterson Are possible upgrades to the facility included in this proposed draft?

Mitten Yes, it's included under Improvements to Real Property, this includes the updating the

3/7/2022



conference room, moving the break room, interior stair replace/repair and tech upgrades for the conference room.

Rural Lands Narrative

Zimmer-Stucky After operating without a 0.5 FTE for a while, how does not having that in the future impact farmer outreach?

DiLeone That wasn't an outreach position. Looking at how we invested is time in nurseries, decided to see if it was worth stepping back and working with them in the same way as other farmers. This seems to be working right now. In the future, if we feel like we need more help, an ask may come up.

Hamilton We're putting approximately \$50,000 in contracting fees to reach out to landowners and others, instead of bringing in another FTE. This will save us money and allow us to target who we have reaching out to various stakeholders (farmers, landowners, etc.). Now that the LLP is working with RL, there should be collaboration through them as well, especially if we need to do specific nursery outreach.

Masterson One of the ways we see success with outreach to farmers is through the CLIP program. All the work done with nurseries resulted in CLIP grantees. If we see a downturn in that, then maybe it will be time to bump up outreach again. **DiLeone** agreed.

Hamilton Jeremy Baker who works with landowners and Lucas Nipp in StreamCare are also always developing new relationships, and use of CRM will help pull these names into one place.

DiLeone There's a lot less demand on cost-shares for farmers right now. It's hard to get contractors to do the work. Looking forward to utilizing COE program to help figure out adjustments to implement projects that farmers need more effectively.

Masterson Is there an opportunity to change the cost-share structure to keep people coming in?

DiLeone We have been considering this. We should be coming to the Board with recommendations once we start working on this.

Hamilton Feedback in April will show two parts of CLIP: should we increase CLIP dollars? Should we increase the percentage the District pays on cost-share projects that really helps us meet mission goals? Staff will bring additional program initiative ideas to the April Board Meeting and discuss approval to change some of the terms of the CLIP program.

DiLeone The organizational restructuring was the focus for this Budget meeting, but the Grants policies will be discussed at the Board meeting tonight to be followed up and requested changes made at the second Budget meeting.

Masterson Carbon Sequestration wasn't in the budget last time, excited to see this come out of strategic planning as well!

Urban Lands Narrative

Zimmer-Stucky Excited to see all of the new projects that came out of strategic planning.

Shearin explained some of the new projects/approaches to current projects:

- Reducing the length of workshops and adding new topics.
- Urban CLIP: working with many small landowners in a new way. Trying to rethink how it could be more effective.
- Looking at larger properties/ commercial properties for partnerships.
- Looking at new ways to get plants into the community and how to get more trees/shrubs planted where they're needed the most.
- Automobile pollution is a totally new topic for the District to address. Stormwater pollution that we're often addressing includes a lot of pollution from automobiles. We're hoping to educate communities about such toxins.
 - EG: Prevention and green infrastructure: rain gardens, green streets, educating people about how aggressive driving habits/ unhealthy automobile care can contribute to water pollution.

3/7/2022



Masterson What's the resource concern (for automobile pollution) and what's the best strategy? Framing it in that way makes it a little challenging to understand. Feels neutral about pursuing the topic. Are there other resource concerns that trump automobile pollution?

Shearin We used to focus on landscape chemicals. Now automobile pollution is the major pollution being added into the waterways.

Hamilton The other reason this is an interesting possibility, House Bill 3016 is a green infrastructure bill that creates a fund to address these kinds of concerns/projects. So, we may do this in a way that is coordinated with partners. But it's shown that this is an issue addressed at state level.

Zimmer-Stucky Helping those with more than 5000 sq ft. would probably get us the bigger soil and water benefit.

Shearin We're also just scoping out what the UL program could be going forward. It would be done in partnerships though.

Masterson Where does funding for the Mount Hood Community College (MHCC) de-paving project come from?

Shearin It came out of the UL contracting services. This is a similar ask. Some funds would be for finishing the MHCC de-pave project, and some for new projects. This line item also goes to workshop contractors and more. Sees another 2-3 years working at MHCC with most funding from Federal funds.

Land Legacy Narrative

Zimmer-Stucky Contracted services increased a bit.

Shipkey Yes, for a few reasons:

- 10,000 for video work. Peers are our most effective outreach tools. Bringing in stories from current and past participants will be key.
- \$25,000 to look into alternate approaches to valuing our easements.
- \$50,000 for TBD outreach strategies to improve communication with farmers, working with the newly forming COE program.

Shipkey If we get the USDA grant, it will include contracting with OAT. We could also be working with them as a potential contractor on outreach.

Headwaters Farm Narrative

Zimmer-Stucky Excited to see a lot of information coming from Strategic Planning: outreach, famer assistance, new tractor, etc.

Special Funds Grants Narrative

Zimmer-Stucky Around the transfer from the General Fund into Land Conservation Fund (LCF). It's now \$550,000, which is the same as last year, but is also a bump up from previous years. Hoping we can still find a piece of land suitable for the Farm Access Equity Advisory Group's recommendations. Having a little more wiggle room in the fund might help that.

Masterson But the transfer into LCF is less than previous years. Emphasis on outreach will hopefully make easements happen quickly too.

Zimmer-Stucky Excited to see increased PIC grants funds.

5:33pm- Review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting

Zimmer-Stucky reiterated the re-organization decision points made in tonight's meeting to be approved:

- Dissolution of the Conservation Legacy program
- Dissolution of the vacant CL FTE position
- Creation of budget for the CO&E program
- Creation of a new Supervisor position for CO&E

3/7/2022



- Moving the vacant .5 FTE position from RL to CO&E
- Move Senior Rural Outreach & Education Specialist and Urban Lands Outreach Specialist to CO&E program.
- Move LLP Program Manager to RL Program. Will also be moving HWF Manager and HWF Operations Assistant positions to RL program as team members (HWF budget is a separate program appropriation and remains as is).

MOTION: Carlson moved to adopt the restructuring recommendations, transcribed in the memo, to be included in the budget changes. Masterson 2nd. Motion passed unanimously (4-0, Guebert absent).

Mitten reiterated other Budget changes to be approved:

- Increase auditor rate to \$8,000.
- Increase healthcare premium percent to 16%
- Add Portland Water Bureau grant opportunity at \$50,000.

MOTION: Masterson moved to increase auditor rate by \$8,000, increase healthcare premium percent to 16%, and add the Portland Water Bureau grant opportunity at \$50,000, Carlson 2nd. Motion passed unanimously (4-0, Guebert absent).

Masterson when do you anticipate having an accurate unallocated fund amount?

Mitten It will be included in the April Budget Committee packet and part of the additional program initiative ideas for possible allocation.

5:40pm- Announcements and Reminders

Mitten reminded the Committee that the next Budget Committee meeting is scheduled for Monday, April 3rd from 4:00 – 6:00pm immediately preceding the Board Meeting on the same day. Anticipating all the significant changes, we will have to go through them each again.

5:42pm- Adjournment

Zimmer-Stucky adjourned the meeting at 5:42 pm.



FY23-24 Narrative of changes to proposed budget from Budget Committee 1

East Multnomah Soil and Water Conservation District

3/21/2023

Narrative of 1st Budget Committee Meeting Changes

Below please find a brief description of the Budget Committee's requested changes to the proposed budget during its first committee meeting of the FY23-24 budget cycle. The Budget Committee decided to:

GENERAL FUND

- **Dissolve the Conservation Legacy (CL) program** (*Budget Document Page 21*) which represented \$746,894 in the proposed budget.
- **Dissolve the vacant Conservation Legacy 1.0 FTE program supervisor position** which comprised \$141,181 in salary, payroll taxes, workers comp, and benefits under the CL program.
- **Move Land Legacy Program Manager to Rural Lands (RL) Program** from the dissolved CL program which represents ~ \$137,000 in salary, payroll taxes, workers comp, and benefits.
- **Create the Community Outreach & Engagement Program and Budget** (*Budget Document Page 15*): included personnel services for 3.5 FTE staff, some components of the LLP, all of the Grants Program and additional operational expenses associated with program work. In the second draft for the second budget committee meeting, this represents \$635,315.
- **Create the COE Program Supervisor position.** Represented in the COE budget in the personnel services and aligned with the salary range of a class 29 position (Program Supervisor).
- **Move vacant 0.5 FTE from Rural Lands to the Community Outreach & Engagement (COE)** representing ~\$71,000 in salary, taxes, and benefits out of RL program and into COE.
- **Move 1 Urban Lands (UL) and 1 Rural Lands (RL) Outreach staff members to Community Outreach & Engagement (COE)** which represents remainder of personnel services for COE.
- **Increase auditor fee to \$8,000** (*Budget Document Pages 3 and 6*):
- **Increase healthcare premium rates to 16%.** Originally projected 10% increase in proposed budget.
- **Add \$500 funding to PDX Water Bureau grant opportunity making it \$50,000.** Included in General Resource in proposed budget but only at current FY of \$49,500. Slightly different opportunity than current FY grant, but still from PDX Water Bureau for similar work on the Sandy River.

Resources (*Budget Document Page 1*)

- Went from Total Resources Proposed (\$9,863,288) to Revised \$9,863,788. Additional \$500 for PDX Water Bureau grant opportunity.
- Taxes necessary to balance remained the same at \$5,720,418.

Expenditures (*Budget Document Page 2*)

- Personnel Services went down from \$3,055,240 to \$2,965,000.
- Materials & Services went up from \$1,969,197 to \$2,099,293.
- Capital Outlay remained the same at \$350,000.
- Transfers remained the same at \$1,664,435.
- Contingency remained the same at \$350,000.
- Unappropriated Ending Fund Balance went from \$2,474,416 to \$2,435,060. Of that amount, \$464,140 is left to be appropriated above the 6-mos reserves.
- Total Expenditures went from \$9,863,288 to \$9,863,788 and balances with Resources.

SPECIAL FUNDS: No changes were made to the Special Funds.

FORM
LB-20**RESOURCES**

EMSWCD '23-24 Budget Committee 2 Draft

GENERAL FUNDEast Multnomah SWCD*Modified Accrual Basis*

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
1	2,875,535	3,534,574	3,432,540	1 Beginning Fund Balance	3,822,463	3,822,463				1
2			100,000	2 Previously levied taxes estimated to be received						2
3	-	-		3 Prior period adjustment per audit						3
4				4 OTHER RESOURCES						4
5	24,995	26,372	47,927	5 Op: ODA Administrative Grant	26,372	26,372				5
6	24,934	17,936	25,000	6 Op: Interest on Bank/LGIP Accts	75,000	75,000				6
7	88,213	9,686	5,000	7 Op: Misc. (Refunds, Rebates, etc)	5,000	5,000				7
8				8 Op:						8
9				9 Op:						9
10				10 Op:						10
11				11 Op:						11
12				12 Op:						12
13	60,121	80,117	46,080	13 RL-LL/HIP: Rental Income	28,000	28,000				13
14				14						14
15				15 RL: Reimbursements from Partners						15
16	58,320	61,535	61,535	16 RL: ODA Scope of Work Funds	61,535	61,535				16
17	14,000	-	19,500	17 RL: USFS Gorge Grant	15,000	15,000				17
18			49,500	18 RL: PDX Water Bureau Habitat Restoration Funding	49,500	50,000				18
19				19 RL:						19
20	-	1,264	5,440	20 HIP: Misc (Refunds, Reimbursements, Rebates)	10,000	10,000				20
21				21 HIP:						21
22	-	300	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	3,146,118	3,731,784	3,842,522	30 Total resources, except taxes to be levied	4,142,870	4,143,370	-	-	-	30
31	5,294,637	5,405,791	5,411,306	31 Taxes necessary to balance	5,720,418	5,720,418	-	-	-	31
32				32 Taxes collected in year levied						32
33	8,440,755	9,137,575	9,253,828	33 TOTAL RESOURCES	9,863,288	9,863,788	-	-	-	33

Page 1

FORM
LB 30**EXPENDITURE SUMMARY
GENERAL FUND****EMSWCD '23-24 Budget Committee 2 Draft
East Multnomah SWCD***Modified Accrual Basis**Modified Accrual Basis*

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental
					PERSONNEL SERVICES					
1	514,382	564,000	759,867	1	Finance & Operations	792,240	797,700	-	-	- 1
2	721,317	732,827	866,600	2	Rural Lands Program	889,000	847,400	-	-	- 2
3	525,892	493,976	592,649	3	Urban Lands Program	627,500	498,200	-	-	- 3
4	376,159	378,494	437,800	4	Conservation Legacy Program	432,400	-	-	-	- 4
5				5	Community Outreach & Engagement Program		502,500	-	-	- 5
6	221,186	245,235	287,700	6	Headwaters Farm Program	314,100	319,200	-	-	- 6
7				7						7
8	2,358,936	2,414,532	2,944,616	8	TOTAL PERSONNEL SERVICES	3,055,240	2,965,000	-	-	- 8
9				9	MATERIALS AND SERVICES					9
10	302,229	441,133	537,993	10	Finance & Operations	598,030	599,430	-	-	- 10
11	435,107	311,753	552,550	11	Rural Lands Program	517,155	817,530	-	-	- 11
12	184,823	173,032	342,600	12	Urban Lands Program	347,600	347,600	-	-	- 12
13	147,195	112,741	204,552	13	Conservation Legacy Program	304,494	-	-	-	- 13
14				14	Community Outreach & Engagement Program		132,815	-	-	- 14
15	102,456	144,843	152,074	15	Headwaters Farm Program	201,918	201,918	-	-	- 15
16				16						16
17	1,171,810	1,183,502	1,789,769	17	TOTAL MATERIALS & SERVICES	1,969,197	2,099,293	-	-	- 17
18				18						18
19				19	CAPITAL OUTLAY					19
20	8,971	-	60,500	20	Office/Field Equipment	38,000	38,000	-	-	- 20
21	-	-	-	21	Vehicles	-	-	-	-	- 21
22	5,000	33,075	115,000	22	Improvements to Real Property/Purchase of Prop.	312,000	312,000	-	-	- 22
23	13,971	33,075	175,500	23	TOTAL CAPITAL OUTLAY	350,000	350,000	-	-	- 23
24				24						24
25				25	DEBT SERVICE					25
26	-	-	-	26	Payments to Principle	-	-	-	-	- 26
27	-	-	-	27	Interest and Fees	-	-	-	-	- 27
28	-	-	-	28				-	-	- 28
29				29	TRANSFERRED TO OTHER FUNDS					29
30	500,000	500,000	550,000	30	Transfer to Land Conservation Fund	550,000	550,000	-	-	- 30
31	924,319	714,085	1,076,815	31	Transfer to Grants Fund	1,114,435	1,114,435	-	-	- 31
32				32						32
33		-		33						33
34		-	350,000	34	Contingency	350,000	350,000	-	-	- 34
35	1,424,319	1,214,085	1,976,815	35	TOTAL TRANSFERS & CONTINGENCIES	2,014,435	2,014,435	-	-	- 35
36	4,969,036	4,845,194	6,886,700	36	TOTAL EXPENDITURES	7,388,872	7,428,728	-	-	- 36
37	3,471,719	4,292,381	2,367,128	37	Ending Fund Balance	2,474,416	2,435,060	-	-	- 37
38	8,440,755	9,137,575	9,253,828	38	TOTAL	9,863,288	9,863,788	-	-	- 38

FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD**Modified Accrual Basis****ENTIRE GENERAL FUND****Modified Accrual Basis****Historical Data****Budget for Next Year 2023-2024**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
				PERSONNEL SERVICES						
1	1,746,058	1,797,221	2,072,992	1 Salaries and Wages (Total of 22.5 FTE)	2,301,500	2,213,200	-	-	-	1
2	164,586	178,499	197,963	2 Payroll Taxes	223,700	215,000	-	-	-	2
3	15,275	15,134	25,050	3 Worker's Comp Insurance Policy	28,870	27,670	-	-	-	3
4	433,017	423,678	514,030	4 Employee Benefits	501,170	509,130	-	-	-	4
5	-	-	-	5 Overtime	-	-	-	-	-	5
6	-	-	134,581	6 Temporary Employees (Total of 0.0 FTE)	-	-	-	-	-	6
7	-	-	-	7 Paid Internships (Total of 0.0 FTE)	-	-	-	-	-	7
8				8		-	-	-	-	8
9	2,358,936	2,414,532	2,944,616	9 TOTAL PERSONNEL SERVICES	3,055,240	2,965,000	-	-	-	9
10				10						10
11				11 MATERIALS AND SERVICES						11
12	21,042	24,026	27,000	12 Contracted Bookkeeper	18,000	18,000	-	-	-	12
13	5,350	5,650	6,400	13 Contracted Audit Services	6,600	8,000	-	-	-	13
14	30,620	42,999	29,000	14 Contracted Attorney	40,000	40,000	-	-	-	14
15	21,106	19,700	33,000	15 Contracted Information Technology Support	33,000	33,000	-	-	-	15
16	795,206	778,264	1,198,590	16 Contracted Services	1,246,465	1,345,465	-	-	-	16
17	-	-	-	17						17
18	-	-	-	18						18
19	-	-	-	19						19
20	-	-	-	20						20
21	250	250	250	21 Audit Filing Fee	300	300	-	-	-	21
22	586	882	2,525	22 Bank/LGIP Fees	2,850	2,875	-	-	-	22
23	-	265	300	23 Bulk Mail Permit Renewal	300	300	-	-	-	23
24	2,571	2,540	3,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	4,100	4,700	-	-	-	24
25	7,235	7,510	7,703	25 Licenses and Fees	11,115	11,115	-	-	-	25
26	6,067	8,610	8,718	26 Taxes	8,363	8,363	-	-	-	26
27	12,173	19,057	19,672	27 Utilities	23,508	23,508	-	-	-	27
28	25,619	24,063	26,964	28 Telecommunications	30,422	31,782	-	-	-	28
29	25,802	23,267	44,050	29 Repairs/Maintenance	52,050	52,050	-	-	-	29
30	18,404	20,044	22,050	30 Insurance	28,650	28,650	-	-	-	30
31	1,099	3,253	7,050	31 Office Supplies	11,250	11,450	-	-	-	31
32	768	279	8,370	32 Postage/Delivery	8,570	9,820	-	-	-	32
33	3,642	4,380	18,900	33 Printing/Copying	19,100	21,300	-	-	-	33
34	22,828	12,384	14,050	34 Office Furnishings and Equipment	19,450	20,450	-	-	-	34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

ENTIRE GENERAL FUND

Modified Accrual Basis

Historical Data

Budget for Next Year 2023-2024

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
35	200	7,954	8,650	35	Advertising	9,840	12,990	-	-	-	35
36	-	554	4,700	36	Signage, Banners, Displays	7,850	9,900	-	-	-	36
37	464	870	18,700	37	Public Relations Promo	42,750	46,750	-	-	-	37
38	11,874	19,540	14,575	38	Dues	15,025	15,525	-	-	-	38
39	33,017	42,557	49,220	39	Subscriptions	78,222	79,233	-	-	-	39
40	92,138	55,109	57,070	40	Program Supplies	61,775	63,775	-	-	-	40
41	498	15,419	65,000	41	Plants & Materials	75,000	75,000	-	-	-	41
42	586	615	3,102	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,142	3,142	-	-	-	42
43	1,155	115	12,960	43	Equipment Rental/Lease	12,460	12,960	-	-	-	43
44	6,686	8,985	5,000	44	Vehicles: Rent/Lease	8,500	8,500	-	-	-	44
45	7,601	11,012	17,050	45	Training/Development: Staff	21,550	25,550	-	-	-	45
46	638	-	5,000	46	Training/Development: Board	5,000	5,000	-	-	-	46
47	739	152	8,030	47	Out of Town Travel: Staff	11,280	14,780	-	-	-	47
48	-	-	1,000	48	Out of Town Travel: Board	5,700	5,700	-	-	-	48
49	3,601	4,668	9,170	49	Local Mileage, Parking, Bus: Staff	9,900	11,350	-	-	-	49
50	-	-	1,000	50	Local Mileage, Parking, Bus: Board	1,000	1,000	-	-	-	50
51	11,222	16,193	21,350	51	Vol/Board/Staff/Cooperator expenses	21,900	21,900	-	-	-	51
52	11	1,826	9,850	52	Meeting Refreshments, Annual, Budget, Board Mtgs	13,460	14,360	-	-	-	52
53	500	-	-	53	Misc Expenses						53
54	512	510	750	54	Payroll Services	750	750	-	-	-	54
55				55							55
56	1,171,810	1,183,502	1,789,769	56	TOTAL MATERIALS AND SERVICES	1,969,197	2,099,293	-	-	-	56
57				57							57
58				58	CAPITAL OUTLAY						58
59	8,971	-	60,500	59	Office/Field Equipment	38,000	38,000	-	-	-	59
60	-	-	-	60	Vehicles	-	-	-	-	-	60
61	-	33,075	115,000	61	Improvements to Real Property	312,000	312,000	-	-	-	61
62	5,000	-	-	62	Purchase of Real Property		-	-	-	-	62
63	13,971	33,075	175,500	63	TOTAL CAPITAL OUTLAY	350,000	350,000	-	-	-	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

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

ENTIRE GENERAL FUND

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
70	-	-	350,000	70	CONTINGENCIES	350,000	350,000	-	-	- 70
71	-	-	350,000	71	Contingency	350,000	350,000			71
72				72						72
73	1,424,319	1,214,085	1,626,815	73	TRANSFERS TO SPECIAL FUNDS	1,664,435	1,664,435	-	-	- 73
74	500,000	500,000	550,000	74	Transfer to Land Conservation Fund	550,000	550,000	-	-	- 74
75	924,319	714,085	1,076,815	75	Transfer to Grants Fund	1,114,435	1,114,435	-	-	- 75
76				76						76
77				77						77
78				78						78
79				79						79
80				80						80
81	1,424,319	1,214,085	1,976,815	81	TOTAL TRANSFERS & CONTINGENCIES	2,014,435	2,014,435	-	-	- 81
82				82						82
83	4,969,036	4,845,194	6,886,700	83	Total Expenditures	7,388,872	7,428,728	-	-	- 83
84	3,471,719	4,292,381	2,367,128	84	ENDING FUND BALANCE	2,474,416	2,435,060			84
85	8,440,755	9,137,575	9,253,828	85	TOTAL REQUIREMENTS	9,863,288	9,863,788	-	-	- 85

Page 5

EMSWCD '23-24 Budget Committee 2 Draft
WCD

Modified Accrual Basis

Page 6

FORM
LB 31**DETAILED EXPENDITURES**
Finance & OperationsEMSWCD '23-24 Budget Committee 2 Draft
East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
35	-	5,927	1,500	35 Advertising	1,500	1,500				35
36	-	55	500	36 Signage, Banners, Displays	3,500	3,500				36
37	264	820	6,200	37 Public Relations Promo	30,250	30,250				37
38	8,057	15,665	12,300	38 Dues	12,625	12,625				38
39	9,394	12,401	18,840	39 Subscriptions	50,365	50,365				39
40	167	283	1,000	40 Program Supplies	2,000	2,000				40
41				41 Plants & Materials						41
42	266	214	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500				42
43	-	-	500	43 Equipment Rental/Lease	500	500				43
44	-	637		44 Vehicles: Rent/Lease	1,500	1,500				44
45	1,732	8,690	6,000	45 Training/Development: Staff	6,000	6,000				45
46	638	-	5,000	46 Training/Development: Board	5,000	5,000				46
47	-	-	1,000	47 Out of Town Travel: Staff	4,750	4,750				47
48	-	-	1,000	48 Out of Town Travel: Board	4,500	4,500				48
49	334	464	1,000	49 Local Mileage, Parking, Bus: Staff	3,250	3,250				49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000				50
51	9,372	8,955	10,500	51 Vol/Board/Staff/Cooperator expenses	13,000	13,000				51
52	11	1,231	4,600	52 Meeting Refreshments, Annual, Budget, Board Mtgs	6,800	6,800				52
53	-	-		53 Misc Expenses						53
54	512	510	750	54 Payroll Expense	750	750				54
55				55	-	-	-	-	-	55
56	302,229	441,133	537,993	56 TOTAL MATERIALS AND SERVICES	598,030	599,430	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	-	-	59 Office/Field Equipment		-	-	-	-	59
60	-	-	-	60 Vehicles		-	-	-	-	60
61	-	11,020	109,000	61 Improvements to Real Property	202,000	202,000				61
62				62 Purchase of Real Property		-	-	-	-	62
63	-	11,020	109,000	63 TOTAL CAPITAL OUTLAY	202,000	202,000	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal	-				-	66
67			-	67 Interest and Fees	-				-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM
LB 31**

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	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	816,611	1,016,153	1,406,860	83	Total Expenditures					83
84				84	ENDING FUND BALANCE					84
85	816,611	1,016,153	1,406,860	85	TOTAL REQUIREMENTS					85

Page 8

FORM
LB 31

DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data

Budget for Next Year 2023-2024

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
				PERSONNEL SERVICES						
1	522,999	539,177	627,200	1 Salaries and Wages (Total of 6.0 FTE)	657,400	630,700				1
2	49,918	53,152	60,500	2 Payroll Taxes	64,700	61,200				2
3	8,248	8,324	13,900	3 Worker's Comp Insurance Policy	14,500	13,200				3
4	140,152	132,174	165,000	4 Employee Benefits	152,400	142,300				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	721,317	732,827	866,600	9 TOTAL PERSONNEL SERVICES	889,000	847,400	-	-	-	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	-	20,000		-		14
15				15 Contracted Information Technology Support	-	-	-	-		15
16	373,542	270,764	477,350	16 Contracted Services	418,350	668,075				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)		1,000				24
25	23	115	250	25 Licenses and Fees	425	625				25
26				26 Taxes		7,700				26
27				27 Utilities		2,182				27
28	6,077	3,407	4,000	28 Telecommunications	4,000	4,660				28
29				29 Repairs/Maintenance		3,000				29
30				30 Insurance						30
31	56	24	500	31 Office Supplies	500	600				31
32	408	66	500	32 Postage/Delivery	500	1,050				32
33	1,070	1,670	4,000	33 Printing/Copying	4,000	4,600				33
34	5,271	2,729	3,000	34 Office Furnishings and Equipment	2,000	4,000				34

FORM
LB 31

DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '23-24 Budget Committee 2 Draft
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
35	-	-	500	35 Advertising	500	500				35
36	-	499	250	36 Signage, Banners, Displays	200	800				36
37	-	50	500	37 Public Relations Promo	500	500				37
38	242	-	400	38 Dues	525	2,400				38
39	5,100	5,113	5,100	39 Subscriptions	9,910	10,981				39
40	31,080	3,034	6,300	40 Program Supplies	7,645	13,915				40
41		11,011	35,000	41 Plants & Materials	45,000	45,000				41
42	-	-	800	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	1,142				42
43	1,155	115	1,000	43 Equipment Rental/Lease	1,000	1,000				43
44	6,686	8,348	5,000	44 Vehicles: Rent/Lease	7,000	7,000				44
45	1,076	948	2,500	45 Training/Development: Staff	7,800	8,800				45
46				46 Training/Development: Board						46
47	739	152	1,000	47 Out of Town Travel: Staff	2,000	3,000				47
48				48 Out of Town Travel: Board						48
49	2,582	3,183	4,000	49 Local Mileage, Parking, Bus: Staff	4,000	4,500				49
50				50 Local Mileage, Parking, Bus: Board						50
51				51 Vol/Board/Staff/Cooperator expenses						51
52	-	500	600	52 Meeting Refreshments, Annual, Budget, Board Mtgs	500	500				52
53				53 Misc Expenses						53
54			-	54	-	-	-	-	-	54
55				55						55
56	435,107	311,753	552,550	56 TOTAL MATERIALS AND SERVICES	517,155	817,530	-	-	-	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		10,000		-	-	61
62				62 Purchase of Real Property						62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	10,000	-	-	-	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
Rural Lands Program

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data					EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	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	1,156,424	1,044,580	1,419,150	83	Total Expenditures	1,406,155	1,674,930	-	-	-
84	-			84	ENDING FUND BALANCE					84
85	1,156,424	1,044,580	1,419,150	85	TOTAL REQUIREMENTS	1,406,155	1,674,930	-	-	-

Page 11

FORM
LB 31**DETAILED EXPENDITURES**
Urban Lands ProgramEMSWCD '23-24 Budget Committee 2 Draft
East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental
				PERSONNEL SERVICES					
1	396,999	373,398	382,300	1 Salaries and Wages (Total of 4.0 FTE)	475,200	375,100			1
2	37,956	37,236	36,600	2 Payroll Taxes	46,700	37,000			2
3	1,222	756	1,400	3 Worker's Comp Insurance Policy	3,700	3,400			3
4	89,715	82,586	99,800	4 Employee Benefits	101,900	82,700			4
5				5 Overtime					5
6		-	72,549	6 Temporary Employees (Total of 0.0 FTE)					6
7		-	-	7 Paid Internships (Total of 0.0 FTE)			-	-	- 7
8				8					8
9	525,892	493,976	592,649	9 TOTAL PERSONNEL SERVICES	627,500	498,200	-	-	- 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	170,158	155,357	234,000	16 Contracted Services	239,000	239,000			16
17				17					17
18				18					18
19				19					19
20				20					20
21				21 Audit Filing Fee					21
22	163	33	2,000	22 Bank/LGIP Fees	2,000	2,000			22
23				23 Bulk Mail Permit Renewal					23
24				24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)					24
25	-	-	1,100	25 Licenses and Fees	1,100	1,100			25
26				26 Taxes					26
27				27 Utilities					27
28	2,241	2,055	2,500	28 Telecommunications	3,500	3,500			28
29				29 Repairs/Maintenance					29
30				30 Insurance					30
31	-	30	1,000	31 Office Supplies	1,000	1,000			31
32	48	-	6,500	32 Postage/Delivery	6,500	6,500			32
33	-	671	8,000	33 Printing/Copying	8,000	8,000			33
34	-	350	3,000	34 Office Furnishings and Equipment	3,000	3,000			34

FORM

LB 31

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '23-24 Budget Committee 2 Draft

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
35	-	1,501	5,000	35 Advertising	5,000	5,000				35
36	-	-	2,500	36 Signage, Banners, Displays	2,500	2,500				36
37	200	-	12,000	37 Public Relations Promo	12,000	12,000				37
38	2,200	2,000		38 Dues						38
39	5,728	5,952	10,500	39 Subscriptions	8,500	8,500				39
40	-	15	2,500	40 Program Supplies	4,000	4,000				40
41	498	4,408	30,000	41 Plants & Materials	30,000	30,000				41
42	160	192	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000				42
43	-	-	8,000	43 Equipment Rental/Lease	7,500	7,500				43
44	-	-		44 Vehicles: Rent/Lease						44
45	3,418	274	4,000	45 Training/Development: Staff	4,000	4,000				45
46				46 Training/Development: Board						46
47	-	-	2,000	47 Out of Town Travel: Staff	2,000	2,000				47
48				48 Out of Town Travel: Board						48
49	9	94	2,000	49 Local Mileage, Parking, Bus: Staff	2,000	2,000				49
50				50 Local Mileage, Parking, Bus: Board						50
51	-	100	2,000	51 Vol/Board/Staff/Cooperator expenses	2,000	2,000				51
52	-	-	3,000	52 Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	3,000				52
53	-	-		53 Misc Expenses						53
54				54						54
55				55						55
56	184,823	173,032	342,600	56 TOTAL MATERIALS AND SERVICES	347,600	347,600	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	-	-	59 Office/Field Equipment		-	-	-	-	59
60	-	-	-	60 Vehicles		-	-	-	-	60
61	-	-	-	61 Improvements to Real Property		-	-	-	-	61
62				62 Purchase of Real Property						62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal						66
67	-	-	-	67 Interest and Fees						67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM
LB 31**

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	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	710,715	667,008	935,249	83	Total Expenditures	975,100	845,800	-	-
84				84	ENDING FUND BALANCE				
85	710,715	667,008	935,249	85	TOTAL REQUIREMENTS	975,100	845,800	-	-

Page 14

FORM
LB 31

DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental
				PERSONNEL SERVICES					
1			1	Salaries and Wages (Total of 3.5 FTE)	-	366,600			1
2			2	Payroll Taxes	-	36,200			2
3			3	Worker's Comp Insurance Policy	-	1,500			3
4			4	Employee Benefits	-	98,200			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	-	-	9	TOTAL PERSONNEL SERVICES	-	502,500	-	-	- 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			16	Contracted Services		82,500			16
17			17						17
18			18						18
19			19						19
20			20						20
21			21	Audit Filing Fee					21
22			22	Bank/LGIP Fees		25			22
23			23	Bulk Mail Permit Renewal					23
24			24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		600			24
25			25	Licenses and Fees					25
26			26	Taxes					26
27			27	Utilities					27
28			28	Telecommunications		2,520			28
29			29	Repairs/Maintenance					29
30			30	Insurance					30
31			31	Office Supplies		350			31
32			32	Postage/Delivery		1,370			32
33			33	Printing/Copying		2,700			33
34			34	Office Furnishings and Equipment		2,550			34

FORM

LB 31

DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental
35			35	Advertising		3,900			35
36			36	Signage, Banners, Displays		2,300			36
37			37	Public Relations Promo		4,000			37
38			38	Dues		500			38
39			39	Subscriptions		7,990			39
40			40	Program Supplies		2,250			40
41			41	Plants & Materials					41
42			42	Rent Space: Mtg/Wkshop/Storage/Event/Sale					42
43			43	Equipment Rental/Lease		500			43
44			44	Vehicles: Rent/Lease					44
45			45	Training/Development: Staff		4,800			45
46			46	Training/Development: Board					46
47			47	Out of Town Travel: Staff		3,800			47
48			48	Out of Town Travel: Board					48
49			49	Local Mileage, Parking, Bus: Staff		1,600			49
50			50	Local Mileage, Parking, Bus: Board					50
51			51	Vol/Board/Staff/Cooperator expenses		4,900			51
52			52	Meeting Refreshments, Annual, Budget, Board Mtgs		3,660			52
53			53	Misc Expenses					53
54			54						54
55			55						55
56	-	-	-	TOTAL MATERIALS AND SERVICES	-	132,815	-	-	- 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	-	-	-	TOTAL CAPITAL OUTLAY	-	-	-	-	- 63
64			64						64
65			65	DEBT SERVICE					65
66	-	-	-	Payments to Principal		-			66
67			- 67	Interest and Fees		-			67
68			68						68
69	-	-	-	TOTAL DEBT SERVICE	-	-	-	-	- 69

FORM
LB 31

DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	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	-	-	-	83	Total Expenditures	-	635,315	-	-
84				84	ENDING FUND BALANCE				
85	-	-	-	85	TOTAL REQUIREMENTS	-	635,315	-	-

Page 17

FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '23-24 Budget Committee 2 Draft

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
				PERSONNEL SERVICES						
1	153,069	170,861	196,000	1 Salaries and Wages (Total of 2.5 FTE)	222,100	222,100				1
2	14,702	17,075	19,200	2 Payroll Taxes	21,000	21,000				2
3	3,361	3,784	6,400	3 Worker's Comp Insurance Policy	6,900	6,900				3
4	50,054	53,515	66,100	4 Employee Benefits	64,100	69,200				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	221,186	245,235	287,700	9 TOTAL PERSONNEL SERVICES	314,100	319,200	-	-	-	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	19,137	61,672	65,465	16 Contracted Services	89,890	89,890				16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee						21
22	85	58	50	22 Bank/LGIP Fees	50	50				22
23				23 Bulk Mail Permit Renewal						23
24				24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)						24
25	504	563		25 Licenses and Fees	2,000	2,000				25
26	586	646	643	26 Taxes	663	663				26
27	6,928	13,644	11,172	27 Utilities	13,326	13,326				27
28	3,244	3,944	3,552	28 Telecommunications	4,002	4,002				28
29	11,756	10,570	22,550	29 Repairs/Maintenance	33,550	33,550				29
30				30 Insurance						30
31	29	66	300	31 Office Supplies	500	500				31
32	-	-		32 Postage/Delivery						32
33	-	-	400	33 Printing/Copying	400	400				33
34	1,202	579		34 Office Furnishings and Equipment	900	900				34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Headwaters Farm Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
35	200	-	400	35 Advertising	2,090	2,090				35
36	-	-	1,200	36 Signage, Banners, Displays	800	800				36
37	-	-		37 Public Relations Promo						37
38				38 Dues						38
39	533	901	1,002	39 Subscriptions	1,397	1,397				39
40	56,281	50,657	35,490	40 Program Supplies	41,610	41,610				40
41				41 Plants & Materials						41
42	-	-	610	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500				42
43	-	-	3,460	43 Equipment Rental/Lease	3,460	3,460				43
44				44 Vehicles: Rent/Lease						44
45	728	310	1,950	45 Training/Development: Staff	1,950	1,950				45
46				46 Training/Development: Board						46
47	-	-	1,230	47 Out of Town Travel: Staff	1,230	1,230				47
48				48 Out of Town Travel: Board	1,200	1,200				48
49	443	479	1,200	49 Local Mileage, Parking, Bus: Staff						49
50				50 Local Mileage, Parking, Bus: Board						50
51	800	700	1,000	51 Vol/Board/Staff/Cooperator expenses	2,000	2,000				51
52	-	54	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	400	400				52
53				53 Misc Expenses						53
54				54		-	-			54
55				55						55
56	102,456	144,843	152,074	56 TOTAL MATERIALS AND SERVICES	201,918	201,918	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	8,971	-	60,500	59 Office/Field Equipment	38,000	38,000				59
60			-	60 Vehicles						60
61	-	22,055	-	61 Improvements to Real Property	100,000	100,000				61
62				62 Purchase of Real Property						62
63	8,971	22,055	60,500	63 TOTAL CAPITAL OUTLAY	138,000	138,000	-	-	-	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

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Headwaters Farm Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	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	332,613	412,133	500,274	83	Total Expenditures	654,018	659,118	-	-	83
84				84	ENDING FUND BALANCE					84
85	332,613	412,133	500,274	85	TOTAL REQUIREMENTS	654,018	659,118	-	-	85

Page 20

FORM
LB 31

DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				Supplemental	
Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023		
				PERSONNEL SERVICES						
1	284,963	284,627	331,100	1 Salaries and Wages (Total of 0.0 FTE)	328,100					1
2	26,510	28,187	31,200	2 Payroll Taxes	31,700					2
3	611	605	1,000	3 Worker's Comp Insurance Policy	1,100					3
4	64,075	65,075	74,500	4 Employee Benefits	71,500					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	376,159	378,494	437,800	9 TOTAL PERSONNEL SERVICES	432,400	-	-	-	-	9
10				10						10
11			-	11 MATERIALS AND SERVICES		-	-	-	-	11
12			-	12 Contracted Bookkeeper			-	-	-	12
13			-	13 Contracted Audit Services			-	-	-	13
14	19,148	13,405	19,000	14 Contracted Attorney	20,000					14
15				15 Contracted Information Technology Support						15
16	78,909	56,089	120,075	16 Contracted Services	233,225					16
17				17						17
18				18						18
19				19						19
20				20						20
21	-	-		21 Audit Filing Fee						21
22	40	25	25	22 Bank/LGIP Fees						22
23				23 Bulk Mail Permit Renewal						23
24	-	-		24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	1,000					24
25	603	-		25 Licenses and Fees	200					25
26	5,481	7,964	8,075	26 Taxes	7,700					26
27	339	100	3,000	27 Utilities	2,182					27
28	1,440	1,335	1,512	28 Telecommunications	1,820					28
29	13,208	1,280	5,500	29 Repairs/Maintenance	3,000					29
30				30 Insurance						30
31	-	-	250	31 Office Supplies	250					31
32	42	27	570	32 Postage/Delivery	670					32
33	372	-	900	33 Printing/Copying	1,100					33
34	6,776	2,879	1,050	34 Office Furnishings and Equipment	3,550					34

FORM

LB 31

DETAILED EXPENDITURES**Conservation Legacy Program**

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Budget Committee 2 Draft

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental
35	-	526	1,250	35 Advertising	750				35
36	-	-	250	36 Signage, Banners, Displays	850				36
37				37 Public Relations Promo					37
38	1,375	1,875	1,875	38 Dues	1,875				38
39	12,262	18,190	13,778	39 Subscriptions	8,050				39
40	4,610	1,120	11,780	40 Program Supplies	6,520				40
41				41 Plants & Materials					41
42	160	209	192	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	342				42
43	-	-		43 Equipment Rental/Lease					43
44				44 Vehicles: Rent/Lease					44
45	647	790	2,600	45 Training/Development: Staff	1,800				45
46				46 Training/Development: Board					46
47	-	-	2,800	47 Out of Town Travel: Staff	1,300				47
48				48 Out of Town Travel: Board					48
49	233	448	970	49 Local Mileage, Parking, Bus: Staff	650				49
50				50 Local Mileage, Parking, Bus: Board					50
51	1,050	6,438	7,850	51 Vol/Board/Staff/Cooperator expenses	4,900				51
52	-	41	1,250	52 Meeting Refreshments, Annual, Budget, Board Mtgs	2,760				52
53	500	-		53 Misc Expenses					53
54				54					54
55				55					55
56	147,195	112,741	204,552	56 TOTAL MATERIALS AND SERVICES	304,494	-	-	-	56
57				57					57
58				58 CAPITAL OUTLAY					58
59			-	59 Office/Field Equipment		-	-	-	59
60			-	60 Vehicles		-	-	-	60
61	-	-	6,000	61 Improvements to Real Property	10,000				61
62	5,000	-		62 Purchase of Real Property					62
63	5,000	-	6,000	63 TOTAL CAPITAL OUTLAY	10,000	-	-	-	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

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	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	528,354	491,235	648,352	83	Total Expenditures	746,894	-	-	-
84				84	ENDING FUND BALANCE				
85	528,354	491,235	648,352	85	TOTAL REQUIREMENTS	746,894	-	-	-

Page 23

FORM
LB 10

SPECIAL FUNDS

EMSWCD '23-24 Budget Committee 2 Draft

Land Conservation Fund

East Multnomah SWCD

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Historical Data				Budget for Next Year 2023-2024						
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		DESCRIPTION	Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental
					RESOURCES					
1	6,659,977	6,367,747	7,137,747	1	Beginning Fund Balance	6,385,154	6,385,154	-	-	-
2			-	2	Working capital (accrual basis)			-	-	-
3			-	3	Previously levied taxes estimated to be received			-	-	-
4			-	4	Earning from temporary investments			-	-	-
5	500,000	500,000	550,000	5	Transfer from General Fund	550,000	550,000	-	-	-
6	57,740	42,113	50,000	6	Interest	150,000	150,000	-	-	-
7	-	-		7	Anticipated revenue from sale of property					7
8				8						8
9	7,217,717	6,909,860	7,737,747	9	Total resources, except taxes to be levied	7,085,154	7,085,154	-	-	-
10			-	10	Taxes necessary to balance		-	-	-	-
11			-	11	Taxes collected in year levied		-	-	-	-
12	7,217,717	6,909,860	7,737,747	12	TOTAL RESOURCES	7,085,154	7,085,154	-	-	-
13				13						13
14				14	REQUIREMENTS - CAPITAL OUTLAY					14
15	849,970	-	7,587,747	15	Purchase of Easements and Real Property	6,935,154	6,935,154	-	-	-
16	-	200,000		16	External Grant Award, Stewardship Endowment Fun	-	-	-	-	16
17				17						17
18	849,970	200,000	7,587,747	18	TOTAL CAPITAL OUTLAY	6,935,154	6,935,154	-	-	-
19				19						19
20				20	REQUIREMENTS - MATERIALS & SERVICES					20
21		-	150,000	21	Contracted Attorney	150,000	150,000	-	-	-
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	150,000	-	-	-
23				23						23
24	849,970	200,000	7,737,747	24	Total Expenses	7,085,154	7,085,154	-	-	-
25				25						25
26				26						26
27				27						27
28	6,367,747	6,709,860	-	28	Ending Fund Balance	-	-	-	-	-
29	7,217,717	6,909,860	7,737,747	29	TOTAL REQUIREMENTS	7,085,154	7,085,154	-	-	-

Page 24

FORM
LB 10**SPECIAL FUNDS**

EMSWCD '23-24 Budget Committee 2 Draft

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

	Historical Data				DESCRIPTION	Budget for Next Year 2023-2024					
	Actual	Actual	Adopted Budget			Proposed	Revisions for	Approved by	Adopted by	Supplemental	
	Second Preceding	First Preceding	Year 2022-2023			Budget as of	Budget Comm Mtg	Budget Committee	Board		
	Year 2020-2021	Year 2021-2022	Year 2022-2023		RESOURCES	3/6/2023	4/3/2023	5/1/2023	6/5/2023		
1	735,596	811,100	448,185	1	Beginning Fund Balance	507,565	507,565				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	924,319	714,085	1,076,815	5	Transfer from General Fund	1,114,435	1,114,435				5
6	8,883	6,479	10,000	6	Interest	25,000	25,000				6
7				7	Misc Income (Rebates/Refunds etc.)						7
8				8	People's Garden Initiative (USDA-NRCS Funds)	100,000	100,000				8
9				9							9
10	1,668,798	1,531,664	1,535,000	10	Total resources, except taxes to be levied	1,747,000	1,747,000	-	-	-	10
11				11	Taxes necessary to balance						11
12				12	Taxes collected in year levied						12
13	1,668,798	1,531,664	1,535,000	13	TOTAL RESOURCES	1,747,000	1,747,000	-	-	-	13
14				14							14
15				15	REQUIREMENTS - MATERIALS & SERVICES						15
16	191,324	186,243	700,000	16	PIC (Prtnrs In Conservation) Grants-new awards	900,000	900,000				16
17	325,503	606,426	373,000	17	PIC (Prtnrs In Conservation) Grants-prior outstanding	250,000	250,000				17
18				18	People's Garden Initiative Grants	100,000	100,000				18
19	72,149	139,891	100,000	19	CLIP (Cost Share to Landowners)-new awards	100,000	100,000				19
20	-	-	60,000	20	CLIP (Cost Share to Landowners)-prior outstanding	50,000	50,000				20
21	42,636	61,056	62,000	21	SPACE (Small Proj & Com Event) Grants - New awards	77,000	77,000				21
22				22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	15,000	15,000				22
23	-	-	-	23	Strategic Conservation Investments						23
24	226,086	210,298	170,000	24	Strategic Partnerships-new awards	170,000	170,000				24
25			20,000	25	Strategic Partnerships-prior outstanding	35,000	35,000				25
26			50,000	26	Equity-focused Strategic Opportunity Grants	50,000	50,000				26
27	857,698	1,203,914	1,535,000	27	TOTAL MATERIALS & SERVICES	1,747,000	1,747,000	-	-	-	27
28				28							28
29	857,698	1,203,914	1,535,000	29	Total Expenses	1,747,000	1,747,000	-	-	-	29
30				30							30
31				31							31
32	811,100	327,750	-	32	Ending Fund Balance	-	-	-	-	-	32
33	1,668,798	1,531,664	1,535,000	33	TOTAL REQUIREMENTS	1,747,000	1,747,000	-	-	-	33

FORM
LB 10

SPECIAL FUNDS

EMSWCD '23-24 Budget Committee 2 Draft

Partner Grants Management Fund
RESOURCE AND REQUIREMENTS

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

	Historical Data				DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental	
					RESOURCES						
1	-	-		1	Beginning Fund Balance						1
2				2	Working capital (accrual basis)						2
3				3	Previously levied taxes estimated to be received						3
4				4	Earning from temporary investments						4
5				5	Transfer from General Fund						5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	25,000	-	-	-	6
7				7							7
8				8							8
9	-	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	-	-	-	9
10			-	10	Taxes necessary to balance					-	10
11			-	11	Taxes collected in year levied					-	11
12	-	-	25,000	12	TOTAL RESOURCES	25,000	25,000	-	-	-	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15	-	-	25,000	15	OWEB Small Grants	25,000	25,000	-	-	-	15
16			-	16	Other Grants - Local Emergency Planning Committee (LEPC)					-	16
17	-	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	25,000	-	-	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	-	-	25,000	22	Total Expenses	25,000	25,000	-	-	-	22
23				23							23
24				24							24
25				25							25
26				26							26
27	-	-	-	27	Ending Fund Balance	-	-	-	-	-	27
28	-	-	25,000	28	TOTAL REQUIREMENTS	25,000	25,000	-	-	-	28



FY23-24 Potential Additional Initiatives & Projects Narratives

East Multnomah Soil and Water Conservation District

3/23/2023

Potential Additional Initiatives & Projects

Total Remaining amount available to be allocated is \$464,140.

Below please find brief narratives for each of the listed potential additional initiatives and projects for the Budget Committee to consider allocating funds towards. Each of these suggestions includes the total cost as well as the strategic plan priorities being addressed. These are listed in the order of priority from the staff's perspective. Any amount the Budget Committee leaves unallocated will be included in the unappropriated ending fund balance and will be unavailable during FY23-24.

FY23-24 Potential Initiatives & Projects					
Initiative/Project	Program	Category (i.e. Contracted Svcs)	Estimated Funds	Unallocated Balance	L-Team Recommended Priority
Headwaters Farm Office Replacement (single- or double-wide trailer)	HIP	Capital Outlay	\$150,000	\$314,140	1
Additional funding for the Cooperative Landowner Incentive Program (CLIP)	Grants Fund	CLIP new awards	\$100,000	\$214,140	2
UL Demonstration/Large-scale Partnership projects	UL	Contracted services	\$75,000	\$139,140	3
Additional ESFOG funding for increased opportunities	Grants Fund	EFSOG	\$25,000	\$114,140	4
Headwaters Customized Incubator App	HIP	Contracted services	\$25,000	\$89,140	5
Solar Panels for Williams Office	F&O	Capital Outlay, Contracted Services	\$75,000	\$14,140	6
			\$450,000		

Headwaters Farm Office Replacement

New: in Budget Committee Meeting One staff presented a budget that included funds to remove the existing farm office, decommission the septic system, navigate permitting on these improvements, and restore of the office site in the Dianna Pope Natural Area. This opportunity ensures that Headwaters Farm retains an on-site office—which is a critical asset for farmers and staff—through procuring an alternative space that would be sited in a less-sensitive area of the farm, offer more functionality, provide a healthier and safer working environment, and require less maintenance. It is likely the new office would be a single- or double-wide trailer.

- Budget impact:** \$150,000 (Improvements on Real Property, Contracted Services)
- EMSWCD Priorities addressed:** Soil and Water Quality, Enhance Wildlife Habitat, Equity and Inclusion, and Local Food Production



FY23-24 Potential Additional Initiatives & Projects Narratives

East Multnomah Soil and Water Conservation District

3/23/2023

Additional funding for the Cooperative Landowner Incentive Program (CLIP)

Continue assisting with cost share applications and implementation of cost share projects. Both urban and rural cost share will effectively remain status quo for next fiscal year. However, the Urban Lands Program will pilot ideas during the next fiscal year with an eye to possible recommendations for improvement or redesign. Cost share percentage of 75% EMSWCD funds and 25% match will remain the same.

Expand to award larger grants due to higher costs of materials and labor needed for installation of conservation practices.

- a. **Budget impact:** \$100,000 (CLIP Grant Line)
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Climate Change Impacts, and Local Food Production

Urban Lands Demonstration and Large-scale Partnership Projects

Increased construction costs are driving up expenses on projects that protect soil and water resources. Additional dollars would enable the Urban Lands program to expand our work on the MHCC campus as well as potentially initiate other large-scale partnership projects within the District's urban area.

- a. **Budget impact:** \$75,000 (Contracted Services)
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Climate Change Impacts, Equity and Inclusion

Additional funding for the Equity Focused Strategic Grant Opportunities (EFSOG)

Increase the ability for opportunities to be awarded in this capacity. Currently the budget is set at \$50,000 all of which we believe will be awarded. As this EMSWCD grant opportunity becomes more widely known in the community, this additional funding will allow staff to consider multiple grant applications thereby making a larger impact on equity-related initiatives and community members.

- a. **Budget impact:** \$25,000 (EFSOG Line)
- b. **EMSWCD Priorities addressed:** Equity and Inclusion, likely others depending on the grant project(s).

Headwaters Farm Incubator Program App

New: bring the HIP program and Headwaters Farm into the 21st-century by developing an app for phones and tablets to serve as both a resource to incubator participants as well as a key administrative tool for HIP staff. Target initial app functions would include tracking equipment rentals, facilitating HIP payments to EMSWCD, providing real-time irrigation flow information, and displaying current and accurate weather station readings. Other functions may be incorporated as well.

- a. **Budget impact:** \$25,000 (Contracted Services)
- b. **EMSWCD Priorities addressed:** Water Conservation, Equity and Inclusion, Land Access, Climate Change Impacts and Local Food Production

Solar Panels for Williams Office

New: Provide funding to allow for the implementation of solar panels on the Williams Avenue office location. This would demonstrate a continued effort by EMSWCD to lessen its carbon footprint, conserve energy, and increase its conservation focus in line with its mission statement. This additional feature to the building would also bolster the site as a demonstration project.

- a. **Budget impact:** \$75,000 (F&O Capital Outlay: Improvements on Real Property)
- b. **EMSWCD Priorities addressed:** Climate Change Impacts



USDA Grant Year 1 Resource / Expenditures Narrative

East Multnomah Soil and Water Conservation District

3/23/2023

USDA Grant: Land and Capital Access Pilot Project - New and Innovative Strategies to Help Underserved Farmers – Year 1 FY23-24 Budget: \$136,974

In fall of 2022 EMSWCD applied for a five-year, \$2.5 million dollar grant from the United States Department of Agriculture (USDA) to fund four innovative initiatives that will improve land, capital, and farm viability outcomes for local underserved farmers. These initiatives (Startup Capital for Farm Incubator, Farm Launch Pad, Farm Purchase Grants, and Transition Support) are structured around existing EMSWCD services and strategic plan objectives. USDA is expected to announce grant awards during the spring of 2023. **If EMSWCD is awarded the grant, 97% of the costs listed below would ultimately come back to EMSWCD's general fund.**

1. Headwaters Incubator Program

New: offer first year HIP farmers a \$9,000 *Startup Capital for Farm Incubator* stipend to help new farm businesses with cash flow, cover key start-up costs, and help avoid business undercapitalization. This money would be dispersed in two equal sums; half upon program entry and half upon successful conclusion of their first season. The budgeted funds would provide stipends to three first-year HIP farms this calendar year as well as half the stipends for up to four new farm businesses in 2024.

- a. **Budget impact:** \$45,000 (volunteer & staff recognition)
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Equity and Inclusion, Land Access, Climate Change Impacts and Local Food Production

2. Land Legacy Program (now located in the Rural Lands budget)

New: begin developing three innovative initiatives:

- *Farm Launch Pad* – interim land access (paired with land search, land financing, and mentorship supports) for underserved farmers running viable businesses and working toward securing stable, longer-term farmland.
- *Farm Purchase Grant Program* – helping underserved farmers purchase farmland with grants covering a sizable portion of the purchase price. This is paired with land search, land financing, and mentorship supports.
- *Transition Support Program* – incentivizing sales and long-term leases to underserved farmers by paying for transition services (e.g., legal, accounting) and providing transition education to underserved farmers and sellers.

The initial undertaking would primarily involve engaging a consultant to design the Farm Purchase Grant Program and hiring a temporary staff position (January, 2024) to convene staff, partners, and stakeholders to develop programming and begin community engagement. The grant would also fund the Oregon Agricultural Trust's development of a farm transition video.

- a. **Budget Impact:** \$91,974
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Equity and Inclusion, Land Access, Climate Change Impacts and Local Food Production

**Budget Calendar Fiscal Year 2023-2024**

East Multnomah Soil and Water Conservation District

Approved 2/6/2023

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

	Actions: Red = Budget Committee Meeting; Green = Regular Board Meeting	2023						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
1	Draft budget calendar is sent to TSCC	13						There is no requirement for the governing body to formally approve the budget calendar.... Budget Manual for Local Gov'ts. in Multnomah Co., p. 9.
2	Regular District Board meeting, 6:00 PM held at EMSWCD Office (5211 N Williams Ave.)		6					1. Board appoints budget officer. 2. Budget calendar is adopted.
3	Budget officer with staff prepares draft budget and budget message for Budget Committee review.		7->	<-5				
4	Legal notice is published of Budget Committee's first meeting. Notice is also posted on website to meet notification guidelines. Includes notice that public testimony will be taken at the second meeting but not the first one and other required information listed in Budget Manual for Local Gov'ts in Multnomah Co., p. 42-43.		15					
5	First meeting of the Budget Committee at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting No public comment will be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.			6 4:00-6:00 PM				1. Appoint the presiding officer 2. Receive the budget message and draft budget. 3. Establish procedures for receiving public testimony. 4. Review proposed budget and request changes.
6	Budget officer works with staff to revise the budget.			7->	<-2			
7	Legal notice is published of the Budget Committee's second meeting. Notice is also posted on website to meet notification guidelines.			15				
8	Second meeting of the Budget Committee at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.				3 4:00-6:00 PM			1. Public questions and comments will be taken at this meeting. 2. Review revised budget and request any additional revisions.
9	Budget officer works with staff to prepare final budget for Budget Committee approval.				4-> <-30			
10	Legal notice is published of the Budget Committee's third meeting. Notice is also posted on website to meet notification guidelines (notice of the TSCC hearing on May 16th will also be published at this time on the website).				12			

**Budget Calendar Fiscal Year 2023-2024**

East Multnomah Soil and Water Conservation District

Approved 2/6/2023

	Actions	2021						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
11	Final meeting of the Budget Committee at 5:00 PM at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting Public comment will not be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.					1 5:00-6:00 PM		1. Review final changes to budget. 2. Resolution to approve budget. 3. Resolution setting maximum tax levy.
12	Budget officer will submit approved budget to TSCC. Include all documents outlined in Budget Manual for Local Gov'ts. in Multnomah Co., p. 48-50.					2		
13	Publish legal notice <u>one time</u> announcing the TSCC public hearing and including the budget summary in <u>The Oregonian</u> . Must include the required information listed in Budget Manual for Local Gov'ts. in Multnomah Co., p. 51.					3		
14	TSCC budget hearing at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.)					16		1. The District presents an overview of the budget and responds to questions from the Commissioners and the public. 2. The Commission receives testimony from any persons present.
15	TSCC will send certification letter and any concerns to District Board.					17-31		
16	Regular District Board meeting 6:00 PM held at EMSWCD Office (5211 N. Williams Ave.)						5 *	1. Consider public testimony given at the TSCC hearing. 2. Respond to TSCC certification letter. 3. Adopt the budget. 4. Make appropriations. 5. Declare and categorize taxes. 6. Approve BC#3 meeting minutes. <i>* Deadline for Board to adopt the budget is June 30.</i>
17	Adopted budget is sent to TSCC within 30 days of adoption. Adopted budget is sent to Shelly Shelton &/or Larry Steele at Multnomah County Tax Assessor's office.						6-30	