



FY23-24 Budget Committee Meeting #3 Agenda

East Multnomah Soil & Water Conservation District

Monday May 1st, 2023 @ 5:00 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	5:00 5 min	Welcome & Introductions	Welcome	Zimmer-Stucky	N/A
2	5:05 5 min	<ul style="list-style-type: none">Review/Revise AgendaReview previous action itemsApproval of Budget Committee #2 Minutes	Information Information Decision	Zimmer-Stucky/All	a) 4/3/23 Budget Committee #2 Minutes Previous Action Items
3	5:10 15 min	Changes made to revised draft budget from Budget Committee Meeting #2	Discussion	Mitten	a) BC2 Budget Changes Narrative b) BC3 Draft FY23-24 Budget
4	5:25 5 min	Discuss, review, clarify and reach agreement on any additional changes to draft budget if needed	Discussion/ Decision	Committee/Mitten	N/A
5	5:30 5 min	Resolution No. 2023-05-01 approving the budget and setting the taxing limit for FY-2023-2024	Decision	Zimmer-Stucky /Mitten	a) Resolution No. 2023-5-01
6	5:35 3 min	Announcements and reminders: <ul style="list-style-type: none">Upcoming TSCC Hearing reminder	Information	All	a) FY23-24 Budget Calendar
7	5:38	Adjourn		Zimmer-Stucky	N/A

Next Budget Committee and Related Meetings

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.

4/17/2022



**East Multnomah Soil and Water Conservation District
FY23-24 Budget Committee # 2 **FINAL** Meeting Minutes**

Monday, April 3rd, 2023

4:01pm- Call to Order

Zimmer-Stucky called to order the second EMSWCD FY23-24 Budget Committee meeting at 4:01pm on Monday, April 3, 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), Mike Guebert (Zone 3 Director, Vice-Chair), Laura Masterson (Zone 2 Director, Secretary), Jim Carlson (At-Large 1 Director, Treasurer), Joe Rossi (Zone 1 Director)

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), Asianna Fernandez (Executive Assistant)

Public: N/A

Changes to the agenda: N/A

Previous action items: N/A

Public Comment: N/A

Approval of FY 23-24 Budget Committee Meeting #1 Minutes:

MOTION: Carlson moved to approve the March 6th FY23-24 Budget Committee Meeting #1 Minutes, Masterson 2nd. Motion passed unanimously (5-0).

4:03pm- Changes to proposed draft budget from Budget Committee Meeting #1

Mitten reviewed the Narrative for the Budget Draft 1 Changes.

Budget Document 1:

- Dissolving the Conservation Legacy Program (pg. 21)
 - Shows no funding for FY23-24.
- Dissolving the 1 FTE Conservation Legacy Program Supervisor position = \$141,000 savings
- Moving Land Legacy Program Manager from Conservation Legacy Program to the Rural Lands Program (RL). (pg. 9)
- Creating the Community Outreach and Engagement (CO&E) Program Budget (pg.15)
 - Revised Draft now reflects necessary budget items.
- Moving vacant .5 FTE from RL to CO&E (pg. 12)
- Moving one UL staff member and one RL staff member to CO&E (pg. 9)
- Increasing auditor fee (pg. 3 & 6)
- Healthcare Premiums increasing 16% (reflected throughout entire program budget in personnel services)
- Adding \$500 to the Water Bureau Grant opportunity, making it \$50,000.

Resources (Budget Document Page 1):

- Went from Total Resources proposed= \$9,863,288 to \$9,863,788
- The tax necessary to the balance remains the same.

Expenditures (Budget Document Page 2):

- Personnel Services decreased to \$2,965,000 due to the new program changes mentioned above.

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- Materials and Services increased to \$2,099,293.
- Capital Outlay remained the same.
- Transfers remained the same.
- Contingency remained the same.
- Special Funds remained the same.
- The unappropriated ending fund balance changed from \$2,474,416 to \$2,435,060 (pg. 2), which includes the 6-month reserve and an unallocated amount of \$464,140.
- Total Expenditures went from \$9,863,288 to \$9,863,788 and balances with Resources.

4:08pm- USDA Grant Year 1 Resource/ Expenditures

Mitten TSCC's best practice guidance is to include it in the Budget if we think we'll get it.

- If the District wins the award, we will receive a little less than \$137,000 in resources reimbursed.
 - If we decide to add it to the budget now, it has zero impact, less about \$4,000 of property tax funding not reimbursed.
 - If we don't put it in the budget and we are awarded it, and it's over a 10% change, we will need to go through another budget cycle.

Masterson confirmed that in the first year of this grant opportunity we're only spending \$136,000. The bulk of spending comes during the second through fifth year. If we didn't have the grant, would we allocate some of the same priorities into the budget?

Guebert We might be able to tweak (minimally) how we want to use this grant money later. In helping other farmers at other stages of farming, if it's within the USDA grant's limits.

Zimmer-Stucky, if we don't get the grant, wants the Board to sit with the application and see how it could affect our budget next year if we continue to choose to fund some of the same initiatives that the grant states.

Hamilton Moving forward with the grant allocated, if we don't receive it, we could also pull from Contingency for the same initiatives.

Mitten To take from contingency, anything under 10% is just a budget amendment.

4:17pm- Unallocated Funds – Additional Initiatives

Zimmer-Stucky Page 36 of the Budget, Potential & Additional Initiative & Projects: \$464,140 to allocate. If the Board chooses not to do anything with it, it goes to the Unappropriated Ending Fund Balance, and we cannot touch it/ it rolls over to next FY.

Headwaters Farm Office Replacement

Steele Line item in Headwaters Farm Budget in Budget Draft 1 is for the removal of the existing Headwaters office (it's becoming an increasing liability), decommissioning the septic system near the Headwaters office, and restore some parts of the Dianna Pope Natural Area (DPNA). Allocations would be for replacing the office with a structure, possibly a double-wide, to create a more productive workspace for the farmers. Would need to run by the county that it is approved to be placed at the Guerrero site, where septic is already in ground.

Masterson Is zoning likely to be approved?

DiLeone It'll be in the Orient Rural Center along Orient drive zoned for housing, where there's also already retail and commercial, so we are hoping so.

Steele It's a "catch all" zone.

Masterson What's our bigger picture plan? Should we consider funding for a planning phase instead of putting a building out without planning?

Steele We did hire someone to look at the big picture, they put a drawing together and found rough figures during the recent Strategic Planning Process. We can revisit that plan. Would like to minimize any downtime at the farm without an office resource. Leasing is an option (office or residential trailer) for the time being until we solidify the plan, but they're hard to come by at the moment, until we

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decide on a more permanent option.

Hamilton The original plan was extensive, including coworking space, meeting room, space for partners to rent, etc. If the Board wants to reconsider, we can put more funds into planning something like that down the road, but what Steele is proposing now could be part of that bigger picture.

Steele Don't have a quote, but based on market research done, that seems to be enough for something doable, to get septic and utilities set up, and to cover any minor additional costs. The life span of that building is currently a couple decades. One from the 80s, one from the 90s.

Guebert Can we set aside money in each budget cycle to eventually reach that savings goal?

Masterson proposed holding a Work Session to discuss bigger picture planning for HWF structure, as well.

DiLeone With Board being able to look over older proposals, would only need staff time, instead of planning, until next FY, and we can continue saving funds, same as what was done with the N. Williams Office.

Steele Starting point would be getting info from Board on what resources/needs the facility on HWF should fill.

Action Item: Fernandez to add further HWF Structure Board discussion to May or June Board Meeting, depending on staff bandwidth.

Additional Funding for the Cooperative Landowner Incentive Program (CLIP Grant)

DiLeone We have a sense from talking to farmers that some of their projects are on hold due to increasing expenses. If interest rates do rise quickly, every project will be more expensive (rural and urban) due to time, materials, etc. Looking to add \$100,000 to CLIP awards to total \$200,000 for FY23-24. We haven't done a lot of CLIP projects this year, which brought up the discussion with rural landowners. Will be proposing other CLIP changes to be presented at the April Board Meeting to decide on language.

Masterson What's the current cost share breakdown and is there a max for individual projects?

DiLeone Used to be a max of \$10,000 per project but knew most projects would be more, so we no longer have a max. For cost share, 75% is covered by EMSWCD and 25% covered by landowner (can include work done on the property, not just cash).

Masterson If this solves removing barriers, is very supportive.

DiLeone Project examples: irrigation to drip conversions, large farm road and runoff/erosion projects.

Guebert What incentives can we come up with as standardized grants in CLIP or elsewhere to help?

Zimmer-Stucky is in support of this addition, and in more grants funding in general. Now is the time to plan ahead for upcoming outreached landowners. Ability to reach out to large landowners to ask about what their big soil/water issue is and being able to do one or more big projects per cycle, and some small ones.

Masterson Grant funding is nice because it's flexible without adding permanent costs or shrinking to add more staff/permanent costs. Wants to ensure that isn't a problem for our constituents.

Rossi supports this addition as well.

Urban Lands Demonstration Large Scale Partnership Project: \$75,000

Shearin This would shift more funds to our larger projects. Gravel/asphalt is expensive right now, so bringing in more money would help us finish projects. We've been strategically ensuring that we're able to do projects little by little but would like to finish a few of them, like Mount Hood Community College, as well as fund larger projects, including ones along the Columbia Slough. These funds are geared toward partnerships, as in leveraging other organizations' time/effort to complete them, but it doesn't lock us into partnerships for multiple years.

Zimmer-Stucky Hoping this helps UL to reach out to larger lots for more depaving projects.

Equity Focused Strategic Opportunity Grant: Increasing awarding fund by \$25,000.

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Shipkey The District currently has 2 funding applications: \$75,000. Given we develop a large grant applicant pool, we'd have the money to fund them next year.

Hamilton Reminder that these are grants that don't fall into our other grants categories, and we don't want to them to fall through the cracks as their ideas do still meet our mission.

Mitten This opportunity has existed for 2 years, but now that the process has been codified and with more interest in it recently, it's recommended to add more funds to it.

Zimmer-Stucky supports the additional funds while we have the opportunity to do so. Would like an update in a future meeting on how those applications are going.

Masterson Do we have capacity for this extra grant process? Feels like a lot of funds in grants while Kent has a lot of new work on her plate.

Hamilton A staff person has to manage a grant for EFSOG, which will help with managing the time needed for each applicant.

Headwaters Farm Incubator App

Steele We as a program do a lot of leasing, where there's only one time processing at the farm. For bigger things like tractors, all the tracking is done by handwritten form filling, and someone has to spend time to do data entry, then invoices are sent to farmers, and they receive physical checks. There's a ton of admin work in managing such, which we wanted to cut down time on. Came up with the idea of creating an app to support staff and making it easier for farmers to make payments. Continued to explore, and figured we could add irrigation, weather tracking, etc. down the line.

Mitten \$25,000 is for contracting with a developer for customizing an app, outsourcing coding/design/etc. That's not a developer on call rate, but it is our guess for customizing or open source modifying. This could potentially also be sold to other farmers outside of HWF for use as well.

Guebert Would a time clock system work for this? Would like to see a proposal first if staff will be creating it from scratch.

Masterson supports the automation of this, trusts staff to decide between standard or app creation, but doesn't want to create the app and then let it fall off. Leaning towards something that already exists but supports putting money into finding something that works best, especially since these farmers are willing to use automation.

Mitten reminded that the Board could allocate as little or as much as they'd like, the \$25,000 is just a generalization.

Hamilton We want to keep it simple but want to ensure it addresses all of the tasks and data collection needed. If we can buy that right off the shelf, we won't spend the money further.

Rossi Would prefer finding an app built off the shelf, building something ourselves may also be harder to maintain and keep up with.

Guebert How much time is usually spent on a monthly basis doing this tracking by hand?

Steele Invoices are done quarterly, which takes up about 12 hours of staff time per quarter for data entry, etc. For the efficiencies of equipment/irrigation data, there's more time spent.

Rossi would like to see a proposal of options first.

Mitten We can do enough research on open source or available options for open-source options for the minimum amount that the Board is looking for.

Action Item: Mitten to bring some numbers for possible apps to Budget Committee Meeting #3.

Masterson Where's the benefit in teaching the farmers how to use an app that already works so they can bring it to their own farms in the long run?

Steele The idea was that this was very Headwaters centric, but if we decide to add some weather station functions, some other incubator farms across the country would be interested in buying into it as well.

Guebert proposed leaving the funding amount for now until we hear examples at the next Budget meeting.

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Zimmer-Stucky The other half of this that is helpful is the real time flow information. Gets the impression that there's a limited water capacity at HWF, so If we could time it better, could we get more productivity out of the acreage?

Steele It's more about farmers needing to travel to well head and easier communication with each other about who is watering vs. who is queuing up to do so.

Masterson That can also be a scheduling situation. Has some ideas.

Action Item: Discuss more about the water use scheduling feature of the HWF App to a future Board Meeting.

Hamilton Reminded that we're not planning on working on the app now, but just looking to put a placeholder in the budget for when staff is ready to start on it.

Zimmer-Stucky reiterated that the Board wants to OK the request for \$25,000 for now and possibly adjust after hearing more information at the next Budget Committee meeting.

Solar Panels for N Williams Office

Mitten Since this location is a demonstration project as well, we thought of adding panels to the bike shed or elsewhere on the property if the roof cannot support it in order to walk the walk, in terms of conservation. Haven't had an assessment with a solar panel company yet.

Hamilton Two of the core interests across the office is lowering our fossil fuel usage and utility bills.

Guebert wants to ensure the roof is in proper condition to support panels. The bike shed doesn't feel big enough to make it worthwhile. Would like to see an assessment before putting money into the budget for it first.

Carlson What would the lifespan of the panels be and what are the projections of the offsets?

Masterson If we can get to net zero here as well as the farm, that'd be great.

Zimmer-Stucky would suggest reallocating these dollars as we have other capital improvements happening in FY 23-24 already. Would rather get the money out the door for soil & water health instead. Would like to reallocate it to some of the main Grants programs (SPACE, CLIP, PIC).

Masterson Do we have enough money in the budget to do an assessment now? If we're net zero, it creates more money for programs in the future. Interested in this idea down the road if not in FY23-24.

Mitten An assessment was done a few years ago. Can put finding into the budget for an assessment first. There may be a rebate option for the District.

Hamilton suggested that since many solar companies have free quotes anyways, we could begin savings for this in order to pay cash. Suggested doing that research in FY 23-24 and then going forward with the changes in FY 24-25. Typically, there's a tax rebate and doesn't think there's IRA money for solar rebates but doesn't see rebates or tax credits in general going any time soon. Believes solar companies have been looking for smaller/neighborhood structures lately.

Guebert suggests metering back.

Zimmer-Stucky reiterated that the Board would like to take this out of the budget now, and have staff do research in FY 23-24 and then reevaluate adding funds to continue in the following year. Also requests looking into the new HWF building as an option for solar panels.

Guebert suggested reallocating these funds into an equipment library for farmers in the county who want to rent equipment that isn't typically available at bigger companies, and/or hiring a consultant to come up with an idea for a demonstration farm.

DiLeone Other districts, like Clackamas, who have done the equipment library, need about 25 hours of staff capacity. Would this be a consultant or staff time to figure out the details?

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Masterson suggested planning for the worst in case the USDA grant doesn't come through.

Guebert What is best practice to keep in contingency?

Mitten Before COVID, we bumped it up to \$450,000 then \$400,000, now we brought it back down to \$350,000 which is fine.

Hamilton reminded the Board that the District does also have a reserve fund which is untouchable unless there's something like a pandemic to happen again.

Zimmer-Stucky If we don't get the grant, we can still pull from contingency for that.

Rossi agrees, would like to see the cost benefit of everything before allocating funds. If we put it in contingency now, we can have a more informed debate about where it should go later.

Masterson reminded the Board that the Board does need to allocate the funds but doesn't need to spend them. Agrees that we won't spend the money until we see an analysis.

Zimmer-Stucky We haven't increased the SPACE grant, there's always space for more money in PIC. An increase of just \$10,000 in SPACE and anything less than \$25,000 in PIC wouldn't give an appropriate return. Would like to see more resources there. Comfortable moving the rest to contingency to be prepared for the worst-case scenario if we don't get the USDA Grant.

Kent SPACE Grants limit is \$2,000 this year, but we did propose \$2,500 for FY 23-24. We could use a little more and fund more projects or be more stringent on criteria.

Masterson For SPACE, it might be helpful to map out what it would look like if we added funds to SPACE but kept the applicant funding at the same amount vs. upping applicant funding. Agrees in adding funds to SPACE Grants.

Kent: \$77,000 in proposed budget to fund 30 projects, this year funded 30 already at \$54,000, and a few more pending. \$87,000 would help fund more.

Zimmer-Stucky finalized: Additional \$10,000 to SPACE Grants.

Zimmer-Stucky \$89,000 left for Contingency or other projects.

Zimmer-Stucky Back to considering a consultant or research for new potential initiatives. Is there room in contracted services for solar panel research already? **Mitten** Yes.

Masterson Maybe we don't need to spend any additional funds on planning for the Headwaters Farm office building?

Hamilton suggested adding a placeholder number of about \$20,000 or so for assessment for research on where a mobile unit would sit and finding someone to put renderings together for the Board to review in the future.

Zimmer-Stucky Decision for the remaining \$89,000 of unallocated funds are::

- \$50,000 to PIC Grants
- \$20,000 placeholder for HWF assessment
- \$10,000 to SPACE
- \$9,000 to contingency
- \$140 to be left unallocated.

Masterson suggested reconsidering Grants again at the next Budget cycle.

5:40pm- Review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting

MOTION: Masterson moved to allocate \$150,000 to the Headwaters Farm replacement office building, \$100,000 for additional funding for CLIP Grants, \$75,000 for Urban Lands demonstration projects, an additional \$25,000 for the Equity Focused Strategic Opportunity Grant, \$25,000 for the Headwaters Farm Incubator App, \$10,000 for SPACE Grants, \$20,000 for HWF assessment, \$50,000 for PIC Grants, \$9,000 to contingency, and \$140 to be left unallocated. Guebert 2nd. Motion passed unanimously (5-0).

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Zimmer-Stucky Also for incorporating the \$136,974 to account for the possible award of the USDA Grant Capital Assets Pilot Project.

MOTION: Guebert moved to incorporate \$136,974 to account for the possible award of the USDA Grant Capital Assets Pilot Project, Masterson 2nd. Motion passed unanimously (5-0).

5:42pm- Announcements and Reminders

Mitten reminded the Committee that the next Budget Committee meeting #3 is scheduled for Monday, May 1st from 5:00 – 6:00pm immediately preceding the Board Meeting on the same day. TSCC Hearing is May 16th at 4pm. Both are at the Office at N. Williams.

Action Items:

- Fernandez to add further HWF Office Structure Board discussion to the Work Session topic options, depending on staff bandwidth.
- Mitten to bring some numbers for possible apps options to Budget Committee Meeting #3.
- Board to Discuss more about the irrigation scheduling feature of the HWF App to a future Board Meeting.
- Board to Discuss more about the Solar on double-wide of the HWF App to a future Board Meeting.

5:43pm- Adjournment

Zimmer-Stucky adjourned the meeting at 5:43 pm.



FY23-24 Narrative of changes to revised budget from Budget Committee 2

East Multnomah Soil and Water Conservation District

5/1/2023

Narrative of 2nd Budget Committee Meeting Changes

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

GENERAL FUND

- **General Resources: Add \$136,974 as a resource** in anticipation of award of the USDA Land and Capital Access Pilot Project Grant. This is the reimbursable expense grant. *The \$136,974 in expenditures is outlined in the RL Program changes below (\$91,974) and the HIP Program changes (\$45,000).* **(Budget Document Page 1)**
- **Rural Lands Program (RL) Fund:**
 - **All changes are related to the potential award of the USDA Land and Capital Access Pilot Project Grant.**
 - **Add \$22,500 for a temporary position in Q3 & Q4 of FY23-24.** **(Budget Document Page 9)**
 - **Add \$65,474 to Contracted Services** for various grant related project initiatives related to the Farm Launch Pad, Farm Purchase Grant Program, and Transition Support Program outlined in the BC1 narrative related to the USDA Grant. **(Budget Document Page 9)**
 - **Add \$4,000 for stipends** related to Advisory Group Input into Program Design. **(Budget Document Page 10)**
 - Total RL Program budget increased by \$91,974 and is related to the USDA grant.
- **Urban Lands Program (UL) Fund:**
 - **Add \$75,000 to UL Contracted Services** for expansion and initiation of other Urban Lands Demonstration & Large Scale Partnership Projects. **(Budget Document Page 12)**
- **Headwaters Incubator Program (HIP) Fund:**
 - **Add \$150,000 for the Headwaters Farm replacement office building.** \$135,000 of that placed in Capital Outlay and \$15,000 into Contracted Services **(Budget Document Pages 18 & 19).**
 - **Add \$25,000 for the development of a technological solution for the Headwaters Farm.** Placed in Contracted Services. **(Budget Document Page 18)**
 - **Add \$20,000 for an HWF assessment for where to locate a mobile office unit.** Placed in Contracted Services. **(Budget Document Page 18)**
 - **Add \$45,000 for Farmer Stipends related to the USDA Land and Capital Access Pilot Project Grant** **(Budget Document Page 20, Line 51)**
 - HIP Program overall budget increased by \$240,000. **(Budget Document Page 19, Line 85)**
- **Contingency: Add \$9,000 to the Contingency Fund** **(Budget Document Pages 2 & 5)**

SPECIAL FUNDS:

- **Grants Fund (Budget Document Page 25):**
 - **Add \$50,000 to PIC grant new awards.** Total funding for new awards is now \$950,000.
 - **Add \$100,000 to CLIP grant new awards.** Total funding for new awards is now \$200,000.
 - **Add \$10,000 to SPACE grant new awards.** Total funding for new awards is now \$87,000.
 - **Add \$25,000 to EFSOG awards.** Total funding for these awards is now \$75,000.

**FY23-24 Narrative of changes to revised budget from Budget Committee 2**

East Multnomah Soil and Water Conservation District

5/1/2023

Resources (*Budget Document Page 1*)

- Went from Total Resources Revised \$9,863,788 on 4/3/2023 to \$10,000,762.
- Taxes necessary to balance remained the same at \$5,720,418.

Expenditures (*Budget Document Page 2*)

- Personnel Services increased from \$2,965,000 to \$2,987,500.
- Materials & Services increased from \$2,099,293 to \$2,348,767.
- Capital Outlay increased from \$350,000 to \$485,000.
- Transfers from the General Fund to the Special Funds increased from \$1,664,435 to \$1,849,435.
- Contingency increased from \$350,000 to \$359,000.
- Unappropriated Ending Fund Balance went from \$2,435,060 to \$1,971,060. This represents a \$464,000 decrease based on the allocations made during the second budget committee meeting.
- Total Expenditures went from \$9,863,788 to \$10,000,762 and balances with Resources.

FORM
LB-20

RESOURCES

GENERAL FUND

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023
East Multnomah SWCD

Modified Accrual Basis

Budget for Next Year 2023-2024

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	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	26,372			5
6	24,934	17,936	25,000	6 Op: Interest on Bank/LGIP Accts	75,000	75,000	75,000			6
7	88,213	9,686	5,000	7 Op: Misc. (Refunds, Rebates, etc)	5,000	5,000	5,000			7
8				8 Op:						8
9				9 Op:						9
10				10 Op:						10
11				11 Op:						11
12				12 Op:						12
13	60,121	80,117	46,080	13 RL-LL/HIP: Rental Income	28,000	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	61,535			16
17	14,000	-	19,500	17 RL: USFS Gorge Grant	15,000	15,000	15,000			17
18			49,500	18 RL: PDX Water Bureau Habitat Restoration Funding	49,500	50,000	50,000			18
19				19 RL/HIP: USDA Grant (Land+Capital Access Pilot Project)			136,974			19
20	-	1,264	5,440	20 HIP: Misc (Refunds, Reimbursements, Rebates)	10,000	10,000	10,000			20
21				21 HIP:						21
22	-	300	50,000	22 UL: Plant Sale Revenue (Gross Sales)	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	3,146,118	3,731,784	3,842,522	30 Total resources, except taxes to be levied	4,142,870	4,143,370	4,280,344	-	-	30
31	5,294,637	5,405,791	5,411,306	31 Taxes necessary to balance	5,720,418	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	10,000,762	-	-	33

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FORM
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**EXPENDITURE SUMMARY
GENERAL FUND**

 EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023
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	797,700	-	- 1
2	721,317	732,827	866,600	2	Rural Lands Program	889,000	847,400	869,900	-	- 2
3	525,892	493,976	592,649	3	Urban Lands Program	627,500	498,200	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	502,500	-	- 5
6	221,186	245,235	287,700	6	Headwaters Farm Program	314,100	319,200	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	2,987,500	-	- 8
9				9	MATERIALS AND SERVICES					9
10	302,229	441,133	537,993	10	Finance & Operations	598,030	599,430	599,430	-	- 10
11	435,107	311,753	552,550	11	Rural Lands Program	517,155	817,530	887,004	-	- 11
12	184,823	173,032	342,600	12	Urban Lands Program	347,600	347,600	422,600	-	- 12
13	147,195	112,741	204,552	13	Conservation Legacy Program	304,494	-	-	-	- 13
14				14	Community Outreach & Engagement Program		132,815	132,815	-	- 14
15	102,456	144,843	152,074	15	Headwaters Farm Program	201,918	201,918	306,918	-	- 15
16				16						16
17	1,171,810	1,183,502	1,789,769	17	TOTAL MATERIALS & SERVICES	1,969,197	2,099,293	2,348,767	-	- 17
18				18						18
19				19	CAPITAL OUTLAY					19
20	8,971	-	60,500	20	Office/Field Equipment	38,000	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	447,000	-	- 22
23	13,971	33,075	175,500	23	TOTAL CAPITAL OUTLAY	350,000	350,000	485,000	-	- 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	550,000	-	- 30
31	924,319	714,085	1,076,815	31	Transfer to Grants Fund	1,114,435	1,114,435	1,299,435	-	- 31
32				32						32
33		-		33						33
34		-	350,000	34	Contingency	350,000	350,000	359,000	-	- 34
35	1,424,319	1,214,085	1,976,815	35	TOTAL TRANSFERS & CONTINGENCIES	2,014,435	2,014,435	2,208,435	-	- 35
36	4,969,036	4,845,194	6,886,700	36	TOTAL EXPENDITURES	7,388,872	7,428,728	8,029,702	-	- 36
37	3,471,719	4,292,381	2,367,128	37	Ending Fund Balance	2,474,416	2,435,060	1,971,060	-	- 37
38	8,440,755	9,137,575	9,253,828	38	TOTAL	9,863,288	9,863,788	10,000,762	-	- 38

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DETAILED EXPENDITURES

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

East Multnomah SWCD
ENTIRE GENERAL FUND
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	1,746,058	1,797,221	2,072,992	1 Salaries and Wages (Total of 21.5 FTE)	2,301,500	2,213,200	2,213,200	-	-	1
2	164,586	178,499	197,963	2 Payroll Taxes	223,700	215,000	215,000	-	-	2
3	15,275	15,134	25,050	3 Worker's Comp Insurance Policy	28,870	27,670	27,670	-	-	3
4	433,017	423,678	514,030	4 Employee Benefits	501,170	509,130	509,130	-	-	4
5	-	-	-	5 Overtime	-	-	-	-	-	5
6	-	-	134,581	6 Temporary Employees (Total of 1.0 FTE)	-	-	22,500	-	-	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	2,987,500	-	-	9
10				10						10
11				MATERIALS AND SERVICES						11
12	21,042	24,026	27,000	12 Contracted Bookkeeper	18,000	18,000	18,000	-	-	12
13	5,350	5,650	6,400	13 Contracted Audit Services	6,600	8,000	8,000	-	-	13
14	30,620	42,999	29,000	14 Contracted Attorney	40,000	40,000	40,000	-	-	14
15	21,106	19,700	33,000	15 Contracted Information Technology Support	33,000	33,000	33,000	-	-	15
16	795,206	778,264	1,198,590	16 Contracted Services	1,246,465	1,345,465	1,545,939	-	-	16
17	-	-	-	17						17
18	-	-	-	18						18
19	-	-	-	19						19
20	-	-	-	20						20
21	250	250	250	21 Audit Filing Fee	300	300	300	-	-	21
22	586	882	2,525	22 Bank/LGIP Fees	2,850	2,875	2,875	-	-	22
23	-	265	300	23 Bulk Mail Permit Renewal	300	300	300	-	-	23
24	2,571	2,540	3,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	4,100	4,700	4,700	-	-	24
25	7,235	7,510	7,703	25 Licenses and Fees	11,115	11,115	11,115	-	-	25
26	6,067	8,610	8,718	26 Taxes	8,363	8,363	8,363	-	-	26
27	12,173	19,057	19,672	27 Utilities	23,508	23,508	23,508	-	-	27
28	25,619	24,063	26,964	28 Telecommunications	30,422	31,782	31,782	-	-	28
29	25,802	23,267	44,050	29 Repairs/Maintenance	52,050	52,050	52,050	-	-	29
30	18,404	20,044	22,050	30 Insurance	28,650	28,650	28,650	-	-	30
31	1,099	3,253	7,050	31 Office Supplies	11,250	11,450	11,450	-	-	31
32	768	279	8,370	32 Postage/Delivery	8,570	9,820	9,820	-	-	32
33	3,642	4,380	18,900	33 Printing/Copying	19,100	21,300	21,300	-	-	33
34	22,828	12,384	14,050	34 Office Furnishings and Equipment	19,450	20,450	20,450	-	-	34

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DETAILED EXPENDITURES

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	
35	200	7,954	8,650	35 Advertising	9,840	12,990	12,990	-	-	35
36	-	554	4,700	36 Signage, Banners, Displays	7,850	9,900	9,900	-	-	36
37	464	870	18,700	37 Public Relations Promo	42,750	46,750	46,750	-	-	37
38	11,874	19,540	14,575	38 Dues	15,025	15,525	15,525	-	-	38
39	33,017	42,557	49,220	39 Subscriptions	78,222	79,233	79,233	-	-	39
40	92,138	55,109	57,070	40 Program Supplies	61,775	63,775	63,775	-	-	40
41	498	15,419	65,000	41 Plants & Materials	75,000	75,000	75,000	-	-	41
42	586	615	3,102	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,142	3,142	3,142	-	-	42
43	1,155	115	12,960	43 Equipment Rental/Lease	12,460	12,960	12,960	-	-	43
44	6,686	8,985	5,000	44 Vehicles: Rent/Lease	8,500	8,500	8,500	-	-	44
45	7,601	11,012	17,050	45 Training/Development: Staff	21,550	25,550	25,550	-	-	45
46	638	-	5,000	46 Training/Development: Board	5,000	5,000	5,000	-	-	46
47	739	152	8,030	47 Out of Town Travel: Staff	11,280	14,780	14,780	-	-	47
48	-	-	1,000	48 Out of Town Travel: Board	5,700	5,700	5,700	-	-	48
49	3,601	4,668	9,170	49 Local Mileage, Parking, Bus: Staff	9,900	11,350	11,350	-	-	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	-	-	50
51	11,222	16,193	21,350	51 Vol/Board/Staff/Cooperator expenses/stipends	21,900	21,900	70,900	-	-	51
52	11	1,826	9,850	52 Meeting Refreshments, Annual, Budget, Board Mtgs	13,460	14,360	14,360	-	-	52
53	500	-	-	53 Misc Expenses						53
54	512	510	750	54 Payroll Services	750	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	2,348,767	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	8,971	-	60,500	59 Office/Field Equipment	38,000	38,000	38,000	-	-	59
60	-	-	-	60 Vehicles	-	-	-	-	-	60
61	-	33,075	115,000	61 Improvements to Real Property	312,000	312,000	447,000	-	-	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	485,000	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal		-	-	-	-	66
67	-	-	-	67 Interest and Fees		-	-	-	-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE		-	-	-	-	69

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DETAILED EXPENDITURES

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	359,000	-	- 70
71	-	-	350,000	71	Contingency	350,000	350,000	359,000		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	1,849,435	-	- 73
74	500,000	500,000	550,000	74	Transfer to Land Conservation Fund	550,000	550,000	550,000	-	- 74
75	924,319	714,085	1,076,815	75	Transfer to Grants Fund	1,114,435	1,114,435	1,299,435	-	- 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	2,208,435	-	- 81
82				82						82
83	4,969,036	4,845,194	6,886,700	83	Total Expenditures	7,388,872	7,428,728	8,029,702	-	- 83
84	3,471,719	4,292,381	2,367,128	84	ENDING FUND BALANCE	2,474,416	2,435,060	1,971,060		84
85	8,440,755	9,137,575	9,253,828	85	TOTAL REQUIREMENTS	9,863,288	9,863,788	10,000,762	-	- 85

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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	388,028	429,158	536,392	1 Salaries and Wages (Total of 5.5 FTE)	618,700	618,700	618,700			1
2	35,500	42,849	50,463	2 Payroll Taxes	59,600	59,600	59,600			2
3	1,833	1,665	2,350	3 Worker's Comp Insurance Policy	2,670	2,670	2,670			3
4	89,021	90,328	108,630	4 Employee Benefits	111,270	116,730	116,730			4
5				5 Overtime						5
6		-	62,032	6 Temporary Employees (Total of 0.0 FTEs)						6
7		-		7 Paid Internships (Total of 0.0 FTE)						7
8				8	-	-	-	-		8
9	514,382	564,000	759,867	9 TOTAL PERSONNEL SERVICES	792,240	797,700	797,700	-	-	9
10				10						10
11				MATERIALS AND SERVICES						11
12	21,042	24,026	27,000	12 Contracted Bookkeeper	18,000	18,000	18,000			12
13	5,350	5,650	6,400	13 Contracted Audit Services	6,600	8,000	8,000			13
14	11,472	29,594	10,000	14 Contracted Attorney	20,000	20,000	20,000			14
15	21,106	19,700	33,000	15 Contracted Information Technology Support	33,000	33,000	33,000			15
16	153,460	234,382	301,700	16 Contracted Services	266,000	266,000	266,000			16
17				17						17
18				18						18
19				19						19
20				20						20
21	250	250	250	21 Audit Filing Fee	300	300	300			21
22	298	741	450	22 Bank/LGIP Fees	800	800	800			22
23	-	265	300	23 Bulk Mail Permit Renewal	300	300	300			23
24	2,571	2,540	3,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,100	3,100	3,100			24
25	6,105	6,832	6,353	25 Licenses and Fees	7,390	7,390	7,390			25
26				26 Taxes						26
27	4,906	5,313	5,500	27 Utilities	8,000	8,000	8,000			27
28	12,617	13,322	15,400	28 Telecommunications	17,100	17,100	17,100			28
29	838	11,417	16,000	29 Repairs/Maintenance	15,500	15,500	15,500			29
30	18,404	20,044	22,050	30 Insurance	28,650	28,650	28,650			30
31	1,014	3,133	5,000	31 Office Supplies	9,000	9,000	9,000			31
32	270	186	800	32 Postage/Delivery	900	900	900			32
33	2,200	2,039	5,600	33 Printing/Copying	5,600	5,600	5,600			33
34	9,579	5,847	7,000	34 Office Furnishings and Equipment	10,000	10,000	10,000			34

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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	1,500			35
36	-	55	500	36 Signage, Banners, Displays	3,500	3,500	3,500			36
37	264	820	6,200	37 Public Relations Promo	30,250	30,250	30,250			37
38	8,057	15,665	12,300	38 Dues	12,625	12,625	12,625			38
39	9,394	12,401	18,840	39 Subscriptions	50,365	50,365	50,365			39
40	167	283	1,000	40 Program Supplies	2,000	2,000	2,000			40
41				41 Plants & Materials						41
42	266	214	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500	500			42
43	-	-	500	43 Equipment Rental/Lease	500	500	500			43
44	-	637		44 Vehicles: Rent/Lease	1,500	1,500	1,500			44
45	1,732	8,690	6,000	45 Training/Development: Staff	6,000	6,000	6,000			45
46	638	-	5,000	46 Training/Development: Board	5,000	5,000	5,000			46
47	-	-	1,000	47 Out of Town Travel: Staff	4,750	4,750	4,750			47
48	-	-	1,000	48 Out of Town Travel: Board	4,500	4,500	4,500			48
49	334	464	1,000	49 Local Mileage, Parking, Bus: Staff	3,250	3,250	3,250			49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000			50
51	9,372	8,955	10,500	51 Vol/Board/Staff/Cooperator expenses/stipends	13,000	13,000	13,000			51
52	11	1,231	4,600	52 Meeting Refreshments, Annual, Budget, Board Mtgs	6,800	6,800	6,800			52
53	-	-		53 Misc Expenses						53
54	512	510	750	54 Payroll Expense	750	750	750			54
55				55	-	-	-	-	-	55
56	302,229	441,133	537,993	56 TOTAL MATERIALS AND SERVICES	598,030	599,430	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	202,000			61
62				62 Purchase of Real Property		-	-	-	-	62
63	-	11,020	109,000	63 TOTAL CAPITAL OUTLAY	202,000	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

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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	1,592,270	1,599,130	1,599,130	-	83
84				84	ENDING FUND BALANCE					84
85	816,611	1,016,153	1,406,860	85	TOTAL REQUIREMENTS	1,592,270	1,599,130	1,599,130	-	85

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	630,700		1
2	49,918	53,152	60,500	2 Payroll Taxes	64,700	61,200	61,200		2
3	8,248	8,324	13,900	3 Worker's Comp Insurance Policy	14,500	13,200	13,200		3
4	140,152	132,174	165,000	4 Employee Benefits	152,400	142,300	142,300		4
5				5 Overtime	-				5
6	-	-	-	6 Temporary Employees (Total of 1.0 FTE)		-	22,500		- 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	869,900	-	- 9
10				10					10
11				11 MATERIALS AND SERVICES		-	-	-	11
12			-	12 Contracted Bookkeeper	-	-	-	-	- 12
13			-	13 Contracted Audit Services	-	-	-	-	- 13
14				14 Contracted Attorney	-	20,000	20,000		14
15				15 Contracted Information Technology Support	-	-	-	-	15
16	373,542	270,764	477,350	16 Contracted Services	418,350	668,075	733,549		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	1,000		24
25	23	115	250	25 Licenses and Fees	425	625	625		25
26				26 Taxes		7,700	7,700		26
27				27 Utilities		2,182	2,182		27
28	6,077	3,407	4,000	28 Telecommunications	4,000	4,660	4,660		28
29				29 Repairs/Maintenance		3,000	3,000		29
30				30 Insurance					30
31	56	24	500	31 Office Supplies	500	600	600		31
32	408	66	500	32 Postage/Delivery	500	1,050	1,050		32
33	1,070	1,670	4,000	33 Printing/Copying	4,000	4,600	4,600		33
34	5,271	2,729	3,000	34 Office Furnishings and Equipment	2,000	4,000	4,000		34

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023
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	500		35
36	-	499	36	Signage, Banners, Displays	200	800	800		36
37	-	500	37	Public Relations Promo	500	500	500		37
38	242	400	38	Dues	525	2,400	2,400		38
39	5,100	5,113	39	Subscriptions	9,910	10,981	10,981		39
40	31,080	6,300	40	Program Supplies	7,645	13,915	13,915		40
41		35,000	41	Plants & Materials	45,000	45,000	45,000		41
42	-	800	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	1,142	1,142		42
43	1,155	1,000	43	Equipment Rental/Lease	1,000	1,000	1,000		43
44	6,686	5,000	44	Vehicles: Rent/Lease	7,000	7,000	7,000		44
45	1,076	2,500	45	Training/Development: Staff	7,800	8,800	8,800		45
46			46	Training/Development: Board					46
47	739	1,000	47	Out of Town Travel: Staff	2,000	3,000	3,000		47
48			48	Out of Town Travel: Board					48
49	2,582	4,000	49	Local Mileage, Parking, Bus: Staff	4,000	4,500	4,500		49
50			50	Local Mileage, Parking, Bus: Board					50
51			51	Vol/Board/Staff/Cooperator expenses/stipends			4,000		51
52	-	600	52	Meeting Refreshments, Annual, Budget, Board Mtgs	500	500	500		52
53			53	Misc Expenses					53
54		-	54		-	-	-	-	54
55			55						55
56	435,107	552,550	56	TOTAL MATERIALS AND SERVICES	517,155	817,530	887,004	-	- 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	10,000		- 61
62			62	Purchase of Real Property					62
63	-	-	63	TOTAL CAPITAL OUTLAY	-	10,000	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

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	1,766,904	-	-
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	1,766,904	-	-

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DETAILED EXPENDITURES
Urban Lands Program

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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	375,100		1
2	37,956	37,236	36,600	2 Payroll Taxes	46,700	37,000	37,000		2
3	1,222	756	1,400	3 Worker's Comp Insurance Policy	3,700	3,400	3,400		3
4	89,715	82,586	99,800	4 Employee Benefits	101,900	82,700	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	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	314,000		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	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	1,100		25
26				26 Taxes					26
27				27 Utilities					27
28	2,241	2,055	2,500	28 Telecommunications	3,500	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	1,000		31
32	48	-	6,500	32 Postage/Delivery	6,500	6,500	6,500		32
33	-	671	8,000	33 Printing/Copying	8,000	8,000	8,000		33
34	-	350	3,000	34 Office Furnishings and Equipment	3,000	3,000	3,000		34

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	5,000			35
36	-	-	2,500	36 Signage, Banners, Displays	2,500	2,500	2,500			36
37	200	-	12,000	37 Public Relations Promo	12,000	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	8,500			39
40	-	15	2,500	40 Program Supplies	4,000	4,000	4,000			40
41	498	4,408	30,000	41 Plants & Materials	30,000	30,000	30,000			41
42	160	192	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000			42
43	-	-	8,000	43 Equipment Rental/Lease	7,500	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	4,000			45
46				46 Training/Development: Board						46
47	-	-	2,000	47 Out of Town Travel: Staff	2,000	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	2,000			49
50				50 Local Mileage, Parking, Bus: Board						50
51	-	100	2,000	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	2,000	2,000			51
52	-	-	3,000	52 Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	3,000	3,000			52
53	-	-		53 Misc Expenses						53
54				54						54
55				55						55
56	184,823	173,032	342,600	56 TOTAL MATERIALS AND SERVICES	347,600	347,600	422,600	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	-	-	59 Office/Field Equipment		-	-	-	-	59
60	-	-	-	60 Vehicles		-	-	-	-	60
61	-	-	-	61 Improvements to Real Property		-	-	-	-	61
62				62 Purchase of Real Property						62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal						66
67	-	-	-	67 Interest and Fees						67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	920,800	-
84				84	ENDING FUND BALANCE				
85	710,715	667,008	935,249	85	TOTAL REQUIREMENTS	975,100	845,800	920,800	-

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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	366,600		1
2			2	Payroll Taxes	-	36,200	36,200		2
3			3	Worker's Comp Insurance Policy	-	1,500	1,500		3
4			4	Employee Benefits	-	98,200	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	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	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	25		22
23			23	Bulk Mail Permit Renewal					23
24			24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		600	600		24
25			25	Licenses and Fees					25
26			26	Taxes					26
27			27	Utilities					27
28			28	Telecommunications		2,520	2,520		28
29			29	Repairs/Maintenance					29
30			30	Insurance					30
31			31	Office Supplies		350	350		31
32			32	Postage/Delivery		1,370	1,370		32
33			33	Printing/Copying		2,700	2,700		33
34			34	Office Furnishings and Equipment		2,550	2,550		34

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DETAILED EXPENDITURES
Community Outreach & Engagement

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East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024			Adopted by Board		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	6/5/2023			
35			35	Advertising		3,900	3,900				35
36			36	Signage, Banners, Displays		2,300	2,300				36
37			37	Public Relations Promo		4,000	4,000				37
38			38	Dues		500	500				38
39			39	Subscriptions		7,990	7,990				39
40			40	Program Supplies		2,250	2,250				40
41			41	Plants & Materials							41
42			42	Rent Space: Mtg/Wkshop/Storage/Event/Sale							42
43			43	Equipment Rental/Lease		500	500				43
44			44	Vehicles: Rent/Lease							44
45			45	Training/Development: Staff		4,800	4,800				45
46			46	Training/Development: Board							46
47			47	Out of Town Travel: Staff		3,800	3,800				47
48			48	Out of Town Travel: Board							48
49			49	Local Mileage, Parking, Bus: Staff		1,600	1,600				49
50			50	Local Mileage, Parking, Bus: Board							50
51			51	Vol/Board/Staff/Cooperator expenses/stipends		4,900	4,900				51
52			52	Meeting Refreshments, Annual, Budget, Board Mtgs		3,660	3,660				52
53			53	Misc Expenses							53
54			54								54
55			55								55
56	-	-	-	TOTAL MATERIALS AND SERVICES	-	132,815	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

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Modified Accrual Basis

**DETAILED EXPENDITURES
Community Outreach & Engagement**

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

East Multnomah SWCD

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	635,315	-
84				84	ENDING FUND BALANCE				
85	-	-	-	85	TOTAL REQUIREMENTS	-	635,315	635,315	-

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DETAILED EXPENDITURES

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East Multnomah SWCD

Headwaters Farm Program

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	153,069	170,861	196,000	1 Salaries and Wages (Total of 2.5 FTE)	222,100	222,100	222,100			1
2	14,702	17,075	19,200	2 Payroll Taxes	21,000	21,000	21,000			2
3	3,361	3,784	6,400	3 Worker's Comp Insurance Policy	6,900	6,900	6,900			3
4	50,054	53,515	66,100	4 Employee Benefits	64,100	69,200	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	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	149,890			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	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	2,000			25
26	586	646	643	26 Taxes	663	663	663			26
27	6,928	13,644	11,172	27 Utilities	13,326	13,326	13,326			27
28	3,244	3,944	3,552	28 Telecommunications	4,002	4,002	4,002			28
29	11,756	10,570	22,550	29 Repairs/Maintenance	33,550	33,550	33,550			29
30				30 Insurance						30
31	29	66	300	31 Office Supplies	500	500	500			31
32	-	-		32 Postage/Delivery						32
33	-	-	400	33 Printing/Copying	400	400	400			33
34	1,202	579		34 Office Furnishings and Equipment	900	900	900			34

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DETAILED EXPENDITURES

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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	2,090			35
36	-	-	1,200	36 Signage, Banners, Displays	800	800	800			36
37	-	-		37 Public Relations Promo						37
38				38 Dues						38
39	533	901	1,002	39 Subscriptions	1,397	1,397	1,397			39
40	56,281	50,657	35,490	40 Program Supplies	41,610	41,610	41,610			40
41				41 Plants & Materials						41
42	-	-	610	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500	500			42
43	-	-	3,460	43 Equipment Rental/Lease	3,460	3,460	3,460			43
44				44 Vehicles: Rent/Lease						44
45	728	310	1,950	45 Training/Development: Staff	1,950	1,950	1,950			45
46				46 Training/Development: Board						46
47	-	-	1,230	47 Out of Town Travel: Staff	1,230	1,230	1,230			47
48				48 Out of Town Travel: Board	1,200	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/stipends	2,000	2,000	47,000			51
52	-	54	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	400	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	306,918	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	8,971	-	60,500	59 Office/Field Equipment	38,000	38,000	38,000			59
60			-	60 Vehicles						60
61	-	22,055	-	61 Improvements to Real Property	100,000	100,000	235,000			61
62				62 Purchase of Real Property						62
63	8,971	22,055	60,500	63 TOTAL CAPITAL OUTLAY	138,000	138,000	273,000	-	-	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 3 Draft 5-1-2023

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	899,118	-	83
84				84	ENDING FUND BALANCE					84
85	332,613	412,133	500,274	85	TOTAL REQUIREMENTS	654,018	659,118	899,118	-	85

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FORM
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DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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

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DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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		
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/stipends	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 3 Draft 5-1-2023

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	528,354	491,235	648,352	83	Total Expenditures				83
84				84	ENDING FUND BALANCE				84
85	528,354	491,235	648,352	85	TOTAL REQUIREMENTS				85

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SPECIAL FUNDS

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

Land Conservation Fund

East Multnomah SWCD

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

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	6,659,977	6,367,747	7,137,747	1 Beginning Fund Balance	6,385,154	6,385,154	6,385,154	-	-	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	550,000	5 Transfer from General Fund	550,000	550,000	550,000	-	-	5
6	57,740	42,113	50,000	6 Interest	150,000	150,000	150,000	-	-	6
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	7,085,154	-	-	9
10			-	10 Taxes necessary to balance		-	-	-	-	10
11			-	11 Taxes collected in year levied		-	-	-	-	11
12	7,217,717	6,909,860	7,737,747	12 TOTAL RESOURCES	7,085,154	7,085,154	7,085,154	-	-	12
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	6,935,154	-	-	15
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	6,935,154	-	-	18
19				19						19
20				20 REQUIREMENTS - MATERIALS & SERVICES						20
21		-	150,000	21 Contracted Attorney	150,000	150,000	150,000	-	-	21
22			150,000	22 TOTAL MATERIALS & SERVICES	150,000	150,000	150,000	-	-	22
23				23						23
24	849,970	200,000	7,737,747	24 Total Expenses	7,085,154	7,085,154	7,085,154	-	-	24
25				25						25
26				26						26
27				27						27
28	6,367,747	6,709,860	-	28 Ending Fund Balance	-	-	-	-	-	28
29	7,217,717	6,909,860	7,737,747	29 TOTAL REQUIREMENTS	7,085,154	7,085,154	7,085,154	-	-	29

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SPECIAL FUNDS

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

Grants Fund
East Multnomah SWCD
Modified Accrual Basis
RESOURCE AND REQUIREMENTS
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	735,596	811,100	448,185	1	Beginning Fund Balance	507,565	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	1,299,435			5
6	8,883	6,479	10,000	6	Interest	25,000	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	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	1,932,000	-	-	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	1,932,000	-	-	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	950,000			16
17	325,503	606,426	373,000	17	PIC (Prtnrs In Conservation) Grants-prior outstanding	250,000	250,000	250,000			17
18				18	People's Garden Initiative Grants	100,000	100,000	100,000			18
19	72,149	139,891	100,000	19	CLIP (Cost Share to Landowners)-new awards	100,000	100,000	200,000			19
20	-	-	60,000	20	CLIP (Cost Share to Landowners)-prior outstanding	50,000	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	87,000			21
22				22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	15,000	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	170,000			24
25			20,000	25	Strategic Partnerships-prior outstanding	35,000	35,000	35,000			25
26			50,000	26	Equity-focused Strategic Opportunity Grants	50,000	50,000	75,000			26
27	857,698	1,203,914	1,535,000	27	TOTAL MATERIALS & SERVICES	1,747,000	1,747,000	1,932,000	-	-	27
28				28							28
29	857,698	1,203,914	1,535,000	29	Total Expenses	1,747,000	1,747,000	1,932,000	-	-	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	1,932,000	-	-	33

FORM
LB 10

SPECIAL FUNDS

EMSWCD '23-24 Budget Committee 3 Draft 5-1-2023

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	25,000	-	-	6
7				7							7
8				8							8
9	-	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	25,000	-	-	9
10			-	10	Taxes necessary to balance					-	10
11			-	11	Taxes collected in year levied					-	11
12	-	-	25,000	12	TOTAL RESOURCES	25,000	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	25,000	-	-	15
16			-	16	Other Grants - Local Emergency Planning Committee (LEPC)					-	16
17	-	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	-	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	-	-	25,000	22	Total Expenses	25,000	25,000	25,000	-	-	22
23				23							23
24				24							24
25				25							25
26				26							26
27	-	-	-	27	Ending Fund Balance	-	-	-	-	-	27
28	-	-	25,000	28	TOTAL REQUIREMENTS	25,000	25,000	25,000	-	-	28

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East Multnomah Soil and Water Conservation District Budget Committee Resolution No 2023-05-01

Approval of FY 23-24 Budget and certification of tax

BE IT RESOLVED that the Budget Committee of the East Multnomah Soil and Water Conservation District hereby approves the budget as amended by the Committee and sets the maximum tax levy for FY 2023-2024 at the permanent rate limit for the District which is .1000/\$1000 assessed value or ten cents (\$0.10) per thousand.

Approved and declared adopted by a majority of the Budget Committee on this 1st day of May 2023.

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

By: _____
Jasmine Zimmer-Stucky, Presiding Officer

**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	