

RESOURCES

GENERAL FUND

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 Adopted 2/5/2024		
				1	Beginning Fund Balance	3,822,463	3,822,463	3,822,463	3,822,463	3,822,463	1
				2	Previously levied taxes estimated to be received						2
				3	Prior period adjustment per audit						3
				4	OTHER RESOURCES						4
				5	Op: ODA Administrative Grant	26,372	26,372	26,372	26,372	28,978	5
				6	Op: Interest on Bank/LGIP Accts	75,000	75,000	75,000	75,000	160,000	6
				7	Op: Misc. (Refunds, Rebates, etc)	5,000	5,000	5,000	5,000	5,000	7
				8	Op:						8
				9	Op:						9
				10	Op:						10
				11	Op:						11
				12	Op:						12
				13	RL-LL/HIP: Rental Income	28,000	28,000	28,000	28,000	28,000	13
				14							14
				15	RL: Reimbursements from Partners					8,000	15
				16	RL: ODA Scope of Work Funds	61,535	61,535	61,535	61,535	67,616	16
				17	RL: USFS Gorge Grant	15,000	15,000	15,000	15,000	15,000	17
				18	RL: PDX Water Bureau Habitat Restoration Funding	49,500	50,000	50,000	50,000	50,000	18
				19	RL/HIP: USDA Grant (Land+Capital Access Pilot Project)			136,974	136,974	136,974	19
				20	HIP: Misc (Refunds, Reimbursements, Rebates)	10,000	10,000	10,000	10,000	10,000	20
				21	HIP:						21
				22	UL: Plant Sale Revenue (Gross Sales)	50,000	50,000	50,000	50,000	50,000	22
				23	UL: NCR Workshop Sponsors						23
				24	UL:						24
				25	UL:						25
				26							26
				27				-	-		27
				28				-	-		28
				29							29
				30	Total resources, except taxes to be levied	4,142,870	4,143,370	4,280,344	4,280,344	4,382,031	30
				31	Taxes necessary to balance	5,720,418	5,720,418	5,720,418	5,720,418	5,720,418	31
				32	Taxes collected in year levied						32
				33	TOTAL RESOURCES	9,863,288	9,863,788	10,000,762	10,000,762	10,102,449	33

FORM
LB 30

**EXPENDITURE SUMMARY
GENERAL FUND**

**EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024
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 Adopted 2/5/2024		
				PERSONNEL SERVICES							
1	514,382	564,000	759,867	1	Finance & Operations	792,240	797,700	797,700	797,700	800,306	1
2	721,317	732,827	866,600	2	Rural Lands Program	889,000	847,400	869,900	869,900	875,981	2
3	525,892	493,976	592,649	3	Urban Lands Program	627,500	498,200	498,200	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	502,500	502,500	5
6	221,186	245,235	287,700	6	Headwaters Farm Program	314,100	319,200	319,200	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	2,987,500	2,996,187	8
9				9	MATERIALS AND SERVICES						9
10	302,229	441,133	537,993	10	Finance & Operations	598,030	599,430	599,430	599,430	605,430	10
11	435,107	311,753	552,550	11	Rural Lands Program	517,155	817,530	887,004	887,004	972,004	11
12	184,823	173,032	342,600	12	Urban Lands Program	347,600	347,600	422,600	422,600	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	132,815	132,815	14
15	102,456	144,843	152,074	15	Headwaters Farm Program	201,918	201,918	306,918	306,918	308,918	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	2,348,767	2,441,767	17
18				18							18
19				19	CAPITAL OUTLAY						19
20	8,971	-	60,500	20	Office/Field Equipment	38,000	38,000	38,000	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	447,000	447,000	22
23	13,971	33,075	175,500	23	TOTAL CAPITAL OUTLAY	350,000	350,000	485,000	485,000	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	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	1,299,435	1,299,435	31
32				32							32
33		-		33							33
34		-	350,000	34	Contingency	350,000	350,000	359,000	359,000	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	2,208,435	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	8,029,702	8,131,389	36
37	3,471,719	4,292,381	2,367,128	37	Ending Fund Balance	2,474,416	2,435,060	1,971,060	1,971,060	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	10,000,762	10,102,449	38

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024

East Multnomah SWCD

ENTIRE GENERAL FUND

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 Adopted 2/5/2024		
				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	2,213,200	2,221,887	1
2	164,586	178,499	197,963	2	Payroll Taxes	223,700	215,000	215,000	215,000	215,000	2
3	15,275	15,134	25,050	3	Worker's Comp Insurance Policy	28,870	27,670	27,670	27,670	27,670	3
4	433,017	423,678	514,030	4	Employee Benefits	501,170	509,130	509,130	509,130	509,130	4
5	-	-	-	5	Overtime	-	-	-	-	-	5
6	-	-	134,581	6	Temporary Employees (Total of 1.0 FTE)	-	-	22,500	22,500	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	2,987,500	2,996,187	9
10				10							10
				MATERIALS AND SERVICES							
12	21,042	24,026	27,000	12	Contracted Bookkeeper	18,000	18,000	18,000	18,000	24,000	12
13	5,350	5,650	6,400	13	Contracted Audit Services	6,600	8,000	8,000	8,000	8,000	13
14	30,620	42,999	29,000	14	Contracted Attorney	40,000	40,000	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	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	1,545,939	1,632,939	16
17	-	-	-	17							17
18	-	-	-	18							18
19	-	-	-	19							19
20	-	-	-	20							20
21	250	250	250	21	Audit Filing Fee	300	300	300	300	300	21
22	586	882	2,525	22	Bank/LGIP Fees	2,850	2,875	2,875	2,875	2,875	22
23	-	265	300	23	Bulk Mail Permit Renewal	300	300	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	4,700	4,700	24
25	7,235	7,510	7,703	25	Licenses and Fees	11,115	11,115	11,115	11,115	11,115	25
26	6,067	8,610	8,718	26	Taxes	8,363	8,363	8,363	8,363	8,363	26
27	12,173	19,057	19,672	27	Utilities	23,508	23,508	23,508	23,508	23,508	27
28	25,619	24,063	26,964	28	Telecommunications	30,422	31,782	31,782	31,782	31,782	28
29	25,802	23,267	44,050	29	Repairs/Maintenance	52,050	52,050	52,050	52,050	52,050	29
30	18,404	20,044	22,050	30	Insurance	28,650	28,650	28,650	28,650	28,650	30
31	1,099	3,253	7,050	31	Office Supplies	11,250	11,450	11,450	11,450	11,450	31
32	768	279	8,370	32	Postage/Delivery	8,570	9,820	9,820	9,820	9,820	32
33	3,642	4,380	18,900	33	Printing/Copying	19,100	21,300	21,300	21,300	21,300	33
34	22,828	12,384	14,050	34	Office Furnishings and Equipment	19,450	20,450	20,450	20,450	20,450	34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024
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 Adopted 2/5/2024		
35	200	7,954	8,650	35 Advertising	9,840	12,990	12,990	12,990	12,990	35
36	-	554	4,700	36 Signage, Banners, Displays	7,850	9,900	9,900	9,900	9,900	36
37	464	870	18,700	37 Public Relations Promo	42,750	46,750	46,750	46,750	46,750	37
38	11,874	19,540	14,575	38 Dues	15,025	15,525	15,525	15,525	15,525	38
39	33,017	42,557	49,220	39 Subscriptions	78,222	79,233	79,233	79,233	79,233	39
40	92,138	55,109	57,070	40 Program Supplies	61,775	63,775	63,775	63,775	63,775	40
41	498	15,419	65,000	41 Plants & Materials	75,000	75,000	75,000	75,000	75,000	41
42	586	615	3,102	42 Rent Space: Mtg/Wkshp/Storage/Event/Sale	3,142	3,142	3,142	3,142	3,142	42
43	1,155	115	12,960	43 Equipment Rental/Lease	12,460	12,960	12,960	12,960	12,960	43
44	6,686	8,985	5,000	44 Vehicles: Rent/Lease	8,500	8,500	8,500	8,500	8,500	44
45	7,601	11,012	17,050	45 Training/Development: Staff	21,550	25,550	25,550	25,550	25,550	45
46	638	-	5,000	46 Training/Development: Board	5,000	5,000	5,000	5,000	5,000	46
47	739	152	8,030	47 Out of Town Travel: Staff	11,280	14,780	14,780	14,780	14,780	47
48	-	-	1,000	48 Out of Town Travel: Board	4,500	4,500	4,500	4,500	4,500	48
49	3,601	4,668	9,170	49 Local Mileage, Parking, Bus: Staff	11,100	12,550	12,550	12,550	12,550	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	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	70,900	70,900	51
52	11	1,826	9,850	52 Meeting Refreshments, Annual, Budget, Board Mtgs	13,460	14,360	14,360	14,360	14,360	52
53	500	-	-	53 Misc Expenses						53
54	512	510	750	54 Payroll Services	750	750	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	2,348,767	2,441,767	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	8,971	-	60,500	59 Office/Field Equipment	38,000	38,000	38,000	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	447,000	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	485,000	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

**FORM
LB 31**

DETAILED EXPENDITURES

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024

East Multnomah SWCD

ENTIRE GENERAL FUND

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 Adopted 2/5/2024						
		350,000		70											
70	-	-	350,000	70	CONTINGENCIES					350,000	350,000	359,000	359,000	359,000	70
71	-	-	350,000	71	Contingency					350,000	350,000	359,000	359,000	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	1,849,435	1,849,435	73
74	500,000	500,000	550,000	74	Transfer to Land Conservation Fund					550,000	550,000	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	1,299,435	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	2,208,435	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	8,029,702	8,131,389	83
84	3,471,719	4,292,381	2,367,128	84	ENDING FUND BALANCE					2,474,416	2,435,060	1,971,060	1,971,060	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	10,000,762	10,102,449	85

DETAILED EXPENDITURES
Finance & Operations

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 Adopted 2/5/2024		
				PERSONNEL SERVICES							
1	388,028	429,158	536,392	1	Salaries and Wages (Total of 5.5 FTE)	618,700	618,700	618,700	618,700	621,306	1
2	35,500	42,849	50,463	2	Payroll Taxes	59,600	59,600	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	2,670	2,670	3
4	89,021	90,328	108,630	4	Employee Benefits	111,270	116,730	116,730	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	797,700	800,306	9
10				10							10
				MATERIALS AND SERVICES							
12	21,042	24,026	27,000	12	Contracted Bookkeeper	18,000	18,000	18,000	18,000	24,000	12
13	5,350	5,650	6,400	13	Contracted Audit Services	6,600	8,000	8,000	8,000	8,000	13
14	11,472	29,594	10,000	14	Contracted Attorney	20,000	20,000	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	33,000	33,000	15
16	153,460	234,382	301,700	16	Contracted Services	266,000	266,000	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	300	300	21
22	298	741	450	22	Bank/LGIP Fees	800	800	800	800	800	22
23	-	265	300	23	Bulk Mail Permit Renewal	300	300	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	3,100	3,100	24
25	6,105	6,832	6,353	25	Licenses and Fees	7,390	7,390	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	8,000	8,000	27
28	12,617	13,322	15,400	28	Telecommunications	17,100	17,100	17,100	17,100	17,100	28
29	838	11,417	16,000	29	Repairs/Maintenance	15,500	15,500	15,500	15,500	15,500	29
30	18,404	20,044	22,050	30	Insurance	28,650	28,650	28,650	28,650	28,650	30
31	1,014	3,133	5,000	31	Office Supplies	9,000	9,000	9,000	9,000	9,000	31
32	270	186	800	32	Postage/Delivery	900	900	900	900	900	32
33	2,200	2,039	5,600	33	Printing/Copying	5,600	5,600	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	10,000	10,000	34

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024
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 Adopted 2/5/2024		
35	-	5,927	1,500	35	Advertising	1,500	1,500	1,500	1,500	1,500	35
36	-	55	500	36	Signage, Banners, Displays	3,500	3,500	3,500	3,500	3,500	36
37	264	820	6,200	37	Public Relations Promo	30,250	30,250	30,250	30,250	30,250	37
38	8,057	15,665	12,300	38	Dues	12,625	12,625	12,625	12,625	12,625	38
39	9,394	12,401	18,840	39	Subscriptions	50,365	50,365	50,365	50,365	50,365	39
40	167	283	1,000	40	Program Supplies	2,000	2,000	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	500	500	42
43	-	-	500	43	Equipment Rental/Lease	500	500	500	500	500	43
44	-	637		44	Vehicles: Rent/Lease	1,500	1,500	1,500	1,500	1,500	44
45	1,732	8,690	6,000	45	Training/Development: Staff	6,000	6,000	6,000	6,000	6,000	45
46	638	-	5,000	46	Training/Development: Board	5,000	5,000	5,000	5,000	5,000	46
47	-	-	1,000	47	Out of Town Travel: Staff	4,750	4,750	4,750	4,750	4,750	47
48	-	-	1,000	48	Out of Town Travel: Board	4,500	4,500	4,500	4,500	4,500	48
49	334	464	1,000	49	Local Mileage, Parking, Bus: Staff	3,250	3,250	3,250	3,250	3,250	49
50	-	-	1,000	50	Local Mileage, Parking, Bus: Board	1,000	1,000	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	13,000	13,000	51
52	11	1,231	4,600	52	Meeting Refreshments, Annual, Budget, Board Mtgs	6,800	6,800	6,800	6,800	6,800	52
53	-	-		53	Misc Expenses						53
54	512	510	750	54	Payroll Expense	750	750	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	599,430	605,430	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	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	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 Supplemental Budget - Adopted 2-5-2024
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 Adopted 2/5/2024		
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	1,599,130	1,607,736	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	1,599,130	1,607,736	85

DETAILED EXPENDITURES
Rural Lands 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 Adopted 2/5/2024	
				PERSONNEL SERVICES						
1	522,999	539,177	627,200	1 Salaries and Wages (Total of 6.0 FTE)	657,400	630,700	630,700	630,700	636,781	1
2	49,918	53,152	60,500	2 Payroll Taxes	64,700	61,200	61,200	61,200	61,200	2
3	8,248	8,324	13,900	3 Worker's Comp Insurance Policy	14,500	13,200	13,200	13,200	13,200	3
4	140,152	132,174	165,000	4 Employee Benefits	152,400	142,300	142,300	142,300	142,300	4
5				5 Overtime	-					5
6	-	-	-	6 Temporary Employees (Total of 1.0 FTE)		-	22,500	22,500	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	869,900	875,981	9
10				10						10
				MATERIALS AND SERVICES						
11				11		-	-	-	-	11
12			-	12 Contracted Bookkeeper	-	-	-	-	-	12
13			-	13 Contracted Audit Services	-	-	-	-	-	13
14				14 Contracted Attorney	-	20,000	20,000	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	733,549	818,549	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	1,000	1,000	24
25	23	115	250	25 Licenses and Fees	425	625	625	625	625	25
26				26 Taxes		7,700	7,700	7,700	7,700	26
27				27 Utilities		2,182	2,182	2,182	2,182	27
28	6,077	3,407	4,000	28 Telecommunications	4,000	4,660	4,660	4,660	4,660	28
29				29 Repairs/Maintenance		3,000	3,000	3,000	3,000	29
30				30 Insurance						30
31	56	24	500	31 Office Supplies	500	600	600	600	600	31
32	408	66	500	32 Postage/Delivery	500	1,050	1,050	1,050	1,050	32
33	1,070	1,670	4,000	33 Printing/Copying	4,000	4,600	4,600	4,600	4,600	33
34	5,271	2,729	3,000	34 Office Furnishings and Equipment	2,000	4,000	4,000	4,000	4,000	34

**FORM
LB 31**

**DETAILED EXPENDITURES
Rural Lands Program**

**EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024
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 Adopted 2/5/2024		
35	-	-	500	35	Advertising	500	500	500	500	500	35
36	-	499	250	36	Signage, Banners, Displays	200	800	800	800	800	36
37	-	50	500	37	Public Relations Promo	500	500	500	500	500	37
38	242	-	400	38	Dues	525	2,400	2,400	2,400	2,400	38
39	5,100	5,113	5,100	39	Subscriptions	9,910	10,981	10,981	10,981	10,981	39
40	31,080	3,034	6,300	40	Program Supplies	7,645	13,915	13,915	13,915	13,915	40
41		11,011	35,000	41	Plants & Materials	45,000	45,000	45,000	45,000	45,000	41
42	-	-	800	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	1,142	1,142	1,142	1,142	42
43	1,155	115	1,000	43	Equipment Rental/Lease	1,000	1,000	1,000	1,000	1,000	43
44	6,686	8,348	5,000	44	Vehicles: Rent/Lease	7,000	7,000	7,000	7,000	7,000	44
45	1,076	948	2,500	45	Training/Development: Staff	7,800	8,800	8,800	8,800	8,800	45
46				46	Training/Development: Board						46
47	739	152	1,000	47	Out of Town Travel: Staff	2,000	3,000	3,000	3,000	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	4,500	4,500	4,500	49
50				50	Local Mileage, Parking, Bus: Board						50
51				51	Vol/Board/Staff/Cooperator expenses/stipends			4,000	4,000	4,000	51
52	-	500	600	52	Meeting Refreshments, Annual, Budget, Board Mtgs	500	500	500	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	887,004	887,004	972,004	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	10,000	10,000	61
62				62	Purchase of Real Property						62
63	-	-	-	63	TOTAL CAPITAL OUTLAY	-	10,000	10,000	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

**FORM
LB 31**

DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024
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 Adopted 2/5/2024		
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-	70
71	-	-	-	71	Contingency						71
72				72							72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	73
74	-	-	-	74	Transfer to Land Conservation Fund						74
75	-	-	-	75	Transfer to Grants Fund						75
76	-	-	-	76							76
77				77							77
78	-	-	-	78							78
79	-	-	-	79						-	79
80				80							80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	81
82				82							82
83	1,156,424	1,044,580	1,419,150	83	Total Expenditures	1,406,155	1,674,930	1,766,904	1,766,904	1,857,985	83
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	1,766,904	1,857,985	85

DETAILED EXPENDITURES
Urban Lands 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 Adopted 2/5/2024		
				PERSONNEL SERVICES							
1	396,999	373,398	382,300	1	Salaries and Wages (Total of 4.0 FTE)	475,200	375,100	375,100	375,100	375,100	1
2	37,956	37,236	36,600	2	Payroll Taxes	46,700	37,000	37,000	37,000	37,000	2
3	1,222	756	1,400	3	Worker's Comp Insurance Policy	3,700	3,400	3,400	3,400	3,400	3
4	89,715	82,586	99,800	4	Employee Benefits	101,900	82,700	82,700	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	498,200	498,200	9
				MATERIALS AND SERVICES							
10				10							10
11				11			-	-	-	-	11
12			-	12	Contracted Bookkeeper			-	-	-	12
13			-	13	Contracted Audit Services			-	-	-	13
14				14	Contracted Attorney						14
15				15	Contracted Information Technology Support						15
16	170,158	155,357	234,000	16	Contracted Services	239,000	239,000	314,000	314,000	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	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	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	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	1,000	1,000	31
32	48	-	6,500	32	Postage/Delivery	6,500	6,500	6,500	6,500	6,500	32
33	-	671	8,000	33	Printing/Copying	8,000	8,000	8,000	8,000	8,000	33
34	-	350	3,000	34	Office Furnishings and Equipment	3,000	3,000	3,000	3,000	3,000	34

FORM
LB 31

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024

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 Adopted 2/5/2024		
35	-	1,501	5,000	35	Advertising	5,000	5,000	5,000	5,000	5,000	35
36	-	-	2,500	36	Signage, Banners, Displays	2,500	2,500	2,500	2,500	2,500	36
37	200	-	12,000	37	Public Relations Promo	12,000	12,000	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	8,500	8,500	39
40	-	15	2,500	40	Program Supplies	4,000	4,000	4,000	4,000	4,000	40
41	498	4,408	30,000	41	Plants & Materials	30,000	30,000	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	1,000	1,000	42
43	-	-	8,000	43	Equipment Rental/Lease	7,500	7,500	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	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	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	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	2,000	2,000	51
52	-	-	3,000	52	Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	3,000	3,000	3,000	3,000	52
53	-	-		53	Misc Expenses						53
54				54							54
55				55							55
56	184,823	173,032	342,600	56	TOTAL MATERIALS AND SERVICES	347,600	347,600	422,600	422,600	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

**FORM
LB 31**

DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024
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 Adopted 2/5/2024						
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	710,715	667,008	935,249	83	Total Expenditures					975,100	845,800	920,800	920,800	920,800	83
84				84	ENDING FUND BALANCE										84
85	710,715	667,008	935,249	85	TOTAL REQUIREMENTS					975,100	845,800	920,800	920,800	920,800	85

FORM
LB 31

DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024

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 Adopted 2/5/2024		
				35	Advertising		3,900	3,900	3,900	3,900	35
				36	Signage, Banners, Displays		2,300	2,300	2,300	2,300	36
				37	Public Relations Promo		4,000	4,000	4,000	4,000	37
				38	Dues		500	500	500	500	38
				39	Subscriptions		7,990	7,990	7,990	7,990	39
				40	Program Supplies		2,250	2,250	2,250	2,250	40
				41	Plants & Materials						41
				42	Rent Space: Mtg/Wkshop/Storage/Event/Sale						42
				43	Equipment Rental/Lease		500	500	500	500	43
				44	Vehicles: Rent/Lease						44
				45	Training/Development: Staff		4,800	4,800	4,800	4,800	45
				46	Training/Development: Board						46
				47	Out of Town Travel: Staff		3,800	3,800	3,800	3,800	47
				48	Out of Town Travel: Board						48
				49	Local Mileage, Parking, Bus: Staff		1,600	1,600	1,600	1,600	49
				50	Local Mileage, Parking, Bus: Board						50
				51	Vol/Board/Staff/Cooperator expenses/stipends		4,900	4,900	4,900	4,900	51
				52	Meeting Refreshments, Annual, Budget, Board Mtgs		3,660	3,660	3,660	3,660	52
				53	Misc Expenses						53
				54							54
				55							55
	-	-	-	56	TOTAL MATERIALS AND SERVICES	-	132,815	132,815	132,815	132,815	56
				57							57
				58	CAPITAL OUTLAY						58
			-	59	Office/Field Equipment		-	-	-	-	59
				60	Vehicles		-	-	-	-	60
				61	Improvements to Real Property						61
				62	Purchase of Real Property						62
	-	-	-	63	TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
				64							64
				65	DEBT SERVICE						65
	-	-	-	66	Payments to Principal		-	-	-	-	66
			-	67	Interest and Fees		-	-	-	-	67
				68							68
	-	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM
LB 31**

**DETAILED EXPENDITURES
Community Outreach & Engagement**

**EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024
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 Adopted 2/5/2024		
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	-	-	-	83	Total Expenditures	-	635,315	635,315	635,315	635,315	
84				84	ENDING FUND BALANCE					84	
85	-	-	-	85	TOTAL REQUIREMENTS	-	635,315	635,315	635,315	635,315	

DETAILED EXPENDITURES

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 Adopted 2/5/2024	
				PERSONNEL SERVICES						
1	153,069	170,861	196,000	1 Salaries and Wages (Total of 2.5 FTE)	222,100	222,100	222,100	222,100	222,100	1
2	14,702	17,075	19,200	2 Payroll Taxes	21,000	21,000	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	6,900	6,900	3
4	50,054	53,515	66,100	4 Employee Benefits	64,100	69,200	69,200	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	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	149,890	151,890	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	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	2,000	2,000	25
26	586	646	643	26 Taxes	663	663	663	663	663	26
27	6,928	13,644	11,172	27 Utilities	13,326	13,326	13,326	13,326	13,326	27
28	3,244	3,944	3,552	28 Telecommunications	4,002	4,002	4,002	4,002	4,002	28
29	11,756	10,570	22,550	29 Repairs/Maintenance	33,550	33,550	33,550	33,550	33,550	29
30				30 Insurance						30
31	29	66	300	31 Office Supplies	500	500	500	500	500	31
32	-	-		32 Postage/Delivery						32
33	-	-	400	33 Printing/Copying	400	400	400	400	400	33
34	1,202	579		34 Office Furnishings and Equipment	900	900	900	900	900	34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024

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 Adopted 2/5/2024	
35	200	-	400	35 Advertising	2,090	2,090	2,090	2,090	2,090	35
36	-	-	1,200	36 Signage, Banners, Displays	800	800	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	1,397	1,397	39
40	56,281	50,657	35,490	40 Program Supplies	41,610	41,610	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	500	500	42
43	-	-	3,460	43 Equipment Rental/Lease	3,460	3,460	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	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	1,230	1,230	47
48				48 Out of Town Travel: Board	-	-	-	-	-	48
49	443	479	1,200	49 Local Mileage, Parking, Bus: Staff	1,200	1,200	1,200	1,200	1,200	49
50				50 Local Mileage, Parking, Bus: Board						50
51	800	700	1,000	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	2,000	47,000	47,000	47,000	51
52	-	54	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	400	400	400	400	400	52
53				53 Misc Expenses						53
54				54		-	-	-	-	54
55				55						55
56	102,456	144,843	152,074	56 TOTAL MATERIALS AND SERVICES	201,918	201,918	306,918	306,918	308,918	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	8,971	-	60,500	59 Office/Field Equipment	38,000	38,000	38,000	38,000	38,000	59
60			-	60 Vehicles						60
61	-	22,055	-	61 Improvements to Real Property	100,000	100,000	235,000	235,000	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	273,000	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 Supplemental Budget - Adopted 2-5-2024

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 Adopted 2/5/2024		
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	899,118	901,118	83
84				84	ENDING FUND BALANCE						84
85	332,613	412,133	500,274	85	TOTAL REQUIREMENTS	654,018	659,118	899,118	899,118	901,118	85

FORM
LB 31

DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024

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 Adopted 2/5/2024	
				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

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024

Conservation Legacy Program
Dissolved 3-6-2023 for FY23-24 forward

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 Adopted 2/5/2024
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 Supplemental Budget - Adopted 2-5-2024
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 Adopted 2/5/2024		
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	746,894	-	-	-	-	83
84				84	ENDING FUND BALANCE						84
85	528,354	491,235	648,352	85	TOTAL REQUIREMENTS	746,894	-	-	-	-	85

SPECIAL FUNDS

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024

FORM
LB 10

Land Conservation 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 Adopted 2/5/2024			
			RESOURCES								
1	6,659,977	6,367,747	7,137,747	1	Beginning Fund Balance	6,385,154	6,385,154	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	550,000	550,000	5
6	57,740	42,113	50,000	6	Interest	150,000	150,000	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	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	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	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	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	150,000	150,000	21
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	150,000	150,000	150,000	150,000	22
23				23							23
24	849,970	200,000	7,737,747	24	Total Expenses	7,085,154	7,085,154	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	7,085,154	7,085,154	29

FORM
LB 10

SPECIAL FUNDS

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024

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							
	Year 2020-2021	Year 2021-2022	Year 2022-2023	RESOURCES	3/6/2023	4/3/2023	5/1/2023	6/5/2023	2/5/2024	
1	735,596	811,100	448,185	1 Beginning Fund Balance	507,565	507,565	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	1,299,435	1,299,435	5
6	8,883	6,479	10,000	6 Interest	25,000	25,000	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	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	1,932,000	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	1,932,000	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	950,000	950,000	16
17	325,503	606,426	373,000	17 PIC (Prtnrs In Conservation) Grants-prior outstanding	250,000	250,000	250,000	250,000	250,000	17
18				18 People's Garden Initiative Grants	100,000	100,000	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	200,000	200,000	19
20	-	-	60,000	20 CLIP (Cost Share to Landowners)-prior outstanding	50,000	50,000	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	87,000	87,000	21
22				22 SPACE (Small Proj & Com Event) Grants - Prior Outstanding	15,000	15,000	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	170,000	170,000	24
25			20,000	25 Strategic Partnerships-prior outstanding	35,000	35,000	35,000	35,000	35,000	25
26			50,000	26 Equity-focused Strategic Opportunity Grants	50,000	50,000	75,000	75,000	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	1,932,000	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	1,932,000	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	1,932,000	1,932,000	33

FORM
LB 10

SPECIAL FUNDS

Partner Grants Management Fund

EMSWCD '23-24 Supplemental Budget - Adopted 2-5-2024

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 Adopted 2/5/2024	
				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	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	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	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	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	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	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	25,000	25,000	28