

RESOURCES

GENERAL FUND

East Multnomah SWCD

Modified Accrual Basis

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
1	3,534,574	4,292,381	3,822,463	1	Beginning Fund Balance	3,773,420	3,773,420	-	-	1
2				2	Previously levied taxes estimated to be received	100,000	100,000			2
3	-	-		3	Prior period adjustment per audit					3
4				4	OTHER RESOURCES					4
5	26,372	47,927	28,978	5	Op: ODA Administrative Grant	28,978	28,978	-	-	5
6	17,936	97,308	160,000	6	Op: Interest on Bank/LGIP Accts	160,000	160,000	-	-	6
7	9,686	5,525	5,000	7	Op: Misc. (Refunds, Rebates, etc)	5,000	5,000	-	-	7
8				8	Op:					8
9				9	Op:					9
10				10	Op:					10
11				11	Op:					11
12				12	Op:					12
13	80,117	36,249	28,000	13	RL-LL/HIP: Rental Income	26,472	26,472	-	-	- 13
14				14						14
15			8,000	15	RL: Reimbursements from Partners	10,000	10,000			15
16	61,535	61,535	67,616	16	RL: ODA Scope of Work Funds	67,616	67,616	-	-	16
17	-	19,500	15,000	17	RL: USFS Gorge Grant	20,000	20,000	-	-	17
18		21,282	50,000	18	RL: PDX Water Bureau Habitat Restoration Funding	-	-	-	-	18
19			136,974	19	RL/HIP: USDA Grant (Land+Capital Access Pilot Project)	-	-	-	-	19
20	1,264	18	10,000	20	HIP: Misc (Refunds, Reimbursements, Rebates)	19,785	19,785	-	-	20
21				21	HIP:	-	-	-	-	21
22	300	47,510	50,000	22	UL: Plant Sale Revenue (Gross Sales)	50,000	50,000	-	-	22
23				23	UL: NCR Workshop Sponsors					23
24				24	UL:					24
25				25	UL:					25
26		275,294		26	Proceeds from Sale of Real Property					26
27				27				-	-	27
28				28				-	-	28
29				29						29
30	3,731,784	4,904,529	4,382,031	30	Total resources, except taxes to be levied	4,261,271	4,261,271	-	-	- 30
31	5,405,791	5,708,791	5,720,418	31	Taxes necessary to balance	6,279,272	6,279,272	-	-	- 31
32				32	Taxes collected in year levied					32
33	9,137,575	10,613,320	10,102,449	33	TOTAL RESOURCES	10,540,543	10,540,543	-	-	- 33

FORM
LB 30

**EXPENDITURE SUMMARY
GENERAL FUND**

EMSWCD '24-25 Budget Committee 2 Draft
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025						
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental		
				PERSONNEL SERVICES							
1	564,000	746,707	800,306	1	Finance & Operations	847,130	847,130	-	-	- 1	
2	732,827	771,123	875,981	2	Rural Lands Program	915,600	915,600	-	-	- 2	
3	493,976	579,821	498,200	3	Urban Lands Program	533,500	533,500	-	-	- 3	
4	378,494	363,863	-	4	Conservation Legacy Program	-	-	-	-	- 4	
5			502,500	5	Community Outreach & Engagement Program	541,100	541,100	-	-	- 5	
6	245,235	264,816	319,200	6	Headwaters Farm Program	336,000	336,000	-	-	- 6	
7				7						7	
8	2,414,532	2,726,330	2,996,187	8	TOTAL PERSONNEL SERVICES	3,173,330	3,173,330	-	-	- 8	
9				9	MATERIALS AND SERVICES						
10	441,133	324,114	605,430	10	Finance & Operations	586,630	586,630	-	-	- 10	
11	311,753	376,334	972,004	11	Rural Lands Program	983,147	983,147	-	-	- 11	
12	173,032	235,410	422,600	12	Urban Lands Program	415,800	415,800	-	-	- 12	
13	112,741	188,013	-	13	Conservation Legacy Program	-	-	-	-	- 13	
14			132,815	14	Community Outreach & Engagement Program	133,495	133,495	-	-	- 14	
15	144,843	123,345	308,918	15	Headwaters Farm Program	321,497	321,497	-	-	- 15	
16				16						16	
17	1,183,502	1,247,216	2,441,767	17	TOTAL MATERIALS & SERVICES	2,440,569	2,440,569	-	-	- 17	
18				18						18	
19				19	CAPITAL OUTLAY						
20	-	36,808	38,000	20	Office/Field Equipment	20,000	20,000	-	-	- 20	
21	-	-	-	21	Vehicles	-	-	-	-	- 21	
22	33,075	6,476	447,000	22	Improvements to Real Property/Purchase of Prop.	411,000	411,000	-	-	- 22	
23	33,075	43,284	485,000	23	TOTAL CAPITAL OUTLAY	431,000	431,000	-	-	- 23	
24				24						24	
25				25	DEBT SERVICE						
26	-	-	-	26	Payments to Principle	-	-	-	-	- 26	
27	-	-	-	27	Interest and Fees	-	-	-	-	- 27	
28	-	-	-	28						- 28	
29				29	TRANSFERRED TO OTHER FUNDS						
30	500,000	550,000	550,000	30	Transfer to Land Conservation Fund	400,000	400,000	-	-	- 30	
31	714,085	1,076,815	1,299,435	31	Transfer to Grants Fund	1,593,754	1,593,754	-	-	- 31	
32				32						32	
33				33						33	
34			359,000	34	Contingency	500,000	500,000	-	-	- 34	
35	1,214,085	1,626,815	2,208,435	35	TOTAL TRANSFERS & CONTINGENCIES	2,493,754	2,493,754	-	-	- 35	
36	4,845,194	5,643,645	8,131,389	36	TOTAL EXPENDITURES	8,538,653	8,538,653	-	-	- 36	
37	4,292,381	4,969,675	1,971,060	37	Ending Fund Balance	2,001,890	2,001,890	-	-	- 37	
38	9,137,575	10,613,320	10,102,449	38	TOTAL	10,540,543	10,540,543	-	-	- 38	

DETAILED EXPENDITURES

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
					PERSONNEL SERVICES					
1	1,797,221	2,106,599	2,221,887	1	Salaries and Wages (Total of 21.5 FTE)	2,322,100	2,322,100	-	-	- 1
2	178,499	201,515	215,000	2	Payroll Taxes	228,000	228,000	-	-	- 2
3	15,134	13,356	27,670	3	Worker's Comp Insurance Policy	27,050	27,050	-	-	- 3
4	423,678	404,860	509,130	4	Employee Benefits	596,180	596,180	-	-	- 4
5	-	-	-	5	Overtime	-	-	-	-	- 5
6	-	-	22,500	6	Temporary Employees (Total of 1.0 FTE)	-	-	-	-	- 6
7	-	-	-	7	Paid Internships (Total of 0.0 FTE)	-	-	-	-	- 7
8	-	-	-	8		-	-	-	-	- 8
9	2,414,532	2,726,330	2,996,187	9	TOTAL PERSONNEL SERVICES	3,173,330	3,173,330	-	-	- 9
10				10						10
					MATERIALS AND SERVICES					
12	24,026	24,000	24,000	12	Contracted Bookkeeper	24,000	24,000.00	-	-	- 12
13	5,650	5,800	8,000	13	Contracted Audit Services	8,500	8,500.00	-	-	- 13
14	42,999	23,462	40,000	14	Contracted Attorney	35,000	35,000.00	-	-	- 14
15	19,700	19,013	33,000	15	Contracted Information Technology Support	25,800	25,800.00	-	-	- 15
16	778,264	767,845	1,632,939	16	Contracted Services	1,601,245	1,601,245.00	-	-	- 16
17	-	-	-	17						17
18	-	-	-	18						18
19	-	-	-	19						19
20	-	-	-	20						20
21	250	300	300	21	Audit Filing Fee	300	300	-	-	- 21
22	882	2,755	2,875	22	Bank/LGIP Fees	3,075	3,075	-	-	- 22
23	265	290	300	23	Bulk Mail Permit Renewal	350	350	-	-	- 23
24	2,540	3,008	4,700	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	4,700	4,700	-	-	- 24
25	7,510	6,097	11,115	25	Licenses and Fees	13,090	13,090	-	-	- 25
26	8,610	7,695	8,363	26	Taxes	8,400	8,400	-	-	- 26
27	19,057	24,716	23,508	27	Utilities	23,700	23,700	-	-	- 27
28	24,063	27,230	31,782	28	Telecommunications	30,752	30,752	-	-	- 28
29	23,267	38,570	52,050	29	Repairs/Maintenance	44,750	44,750	-	-	- 29
30	20,044	25,521	28,650	30	Insurance	28,300	28,300	-	-	- 30
31	3,253	8,349	11,450	31	Office Supplies	11,250	11,250	-	-	- 31
32	279	4,416	9,820	32	Postage/Delivery	11,370	11,370	-	-	- 32
33	4,380	7,718	21,300	33	Printing/Copying	23,300	23,300	-	-	- 33
34	12,384	6,156	20,450	34	Office Furnishings and Equipment	19,050	19,050	-	-	- 34

DETAILED EXPENDITURES

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	7,954	2,209	12,990	35 Advertising	12,990	12,990	-	-	-	35
36	554	570	9,900	36 Signage, Banners, Displays	14,100	14,100	-	-	-	36
37	870	18,024	46,750	37 Public Relations Promo	51,000	51,000	-	-	-	37
38	19,540	13,977	15,525	38 Dues	21,125	21,125	-	-	-	38
39	42,557	55,831	79,233	39 Subscriptions	72,082	72,082	-	-	-	39
40	55,109	47,106	63,775	40 Program Supplies	81,180	81,180	-	-	-	40
41	15,419	29,085	75,000	41 Plants & Materials	75,000	75,000	-	-	-	41
42	615	2,349	3,142	42 Rent Space: Mtg/Wkshp/Storage/Event/Sale	5,150	5,150	-	-	-	42
43	115	5,837	12,960	43 Equipment Rental/Lease	17,920	17,920	-	-	-	43
44	8,985	6,512	8,500	44 Vehicles: Rent/Lease	1,000	1,000	-	-	-	44
45	11,012	15,697	25,550	45 Training/Development: Staff	28,800	28,800	-	-	-	45
46	-	285	5,000	46 Training/Development: Board	5,000	5,000	-	-	-	46
47	152	12,583	14,780	47 Out of Town Travel: Staff	16,230	16,230	-	-	-	47
48	-	524	4,500	48 Out of Town Travel: Board	4,000	4,000	-	-	-	48
49	4,668	6,447	12,550	49 Local Mileage, Parking, Bus: Staff	10,550	10,550	-	-	-	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	-	-	-	50
51	16,193	18,168	70,900	51 Vol/Board/Staff/Cooperator expenses/stipends	27,400	27,400	-	-	-	51
52	1,826	5,853	14,360	52 Meeting Refreshments, Annual, Budget, Board Mtgs	17,860	17,860	-	-	-	52
53	-	2,729	-	53 Misc Expenses	500	500	-	-	-	53
54	510	489	750	54 Payroll Services	750	750	-	-	-	54
55				55 Program Grants to Others	60,000	60,000	-	-	-	55
56	1,183,502	1,247,216	2,441,767	56 TOTAL MATERIALS AND SERVICES	2,440,569	2,440,569	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	36,808	38,000	59 Office/Field Equipment	20,000	20,000	-	-	-	59
60	-	-	-	60 Vehicles	-	-	-	-	-	60
61	33,075	6,476	447,000	61 Improvements to Real Property	411,000	411,000	-	-	-	61
62	-	-	-	62 Purchase of Real Property	-	-	-	-	-	62
63	33,075	43,284	485,000	63 TOTAL CAPITAL OUTLAY	431,000	431,000	-	-	-	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 '24-25 Budget Committee 2 Draft

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Budget for Next Year 2024-2025

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025						
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental		
70	-	-	359,000	70	CONTINGENCIES	500,000.00	500,000.00	-	-	-	70
71	-	-	359,000	71	Contingency	500,000.00	500,000.00	-	-	-	71
72				72							72
73	1,214,085	1,626,815	1,849,435	73	TRANSFERS TO SPECIAL FUNDS	1,993,754.00	1,993,754.00	-	-	-	73
74	500,000	550,000	550,000	74	Transfer to Land Conservation Fund	400,000.00	400,000.00	-	-	-	74
75	714,085	1,076,815	1,299,435	75	Transfer to Grants Fund	1,593,754.00	1,593,754.00	-	-	-	75
76				76							76
77				77							77
78				78							78
79				79							79
80				80							80
81	1,214,085	1,626,815	2,208,435	81	TOTAL TRANSFERS & CONTINGENCIES	2,493,754	2,493,754	-	-	-	81
82				82							82
83	4,845,194	5,643,645	8,131,389	83	Total Expenditures	8,538,653	8,538,653	-	-	-	83
84	4,292,381	4,969,675	1,971,060	84	ENDING FUND BALANCE	2,001,890	2,001,890				84
85	9,137,575	10,613,320	10,102,449	85	TOTAL REQUIREMENTS	10,540,543	10,540,543	-	-	-	85

DETAILED EXPENDITURES
Finance & Operations

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
				PERSONNEL SERVICES						
1	429,158	601,348	621,306	1	Salaries and Wages (Total of 5.5 FTE)	651,100	651,100	-	-	1
2	42,849	53,352	59,600	2	Payroll Taxes	63,100	63,100	-	-	2
3	1,665	1,469	2,670	3	Worker's Comp Insurance Policy	3,250	3,250	-	-	3
4	90,328	90,538	116,730	4	Employee Benefits	129,680	129,680	-	-	4
5				5	Overtime	-	-	-	-	5
6	-	-	-	6	Temporary Employees (Total of 0.0 FTEs)	-	-	-	-	6
7	-	-	-	7	Paid Internships (Total of 0.0 FTE)	-	-	-	-	7
8				8		-	-	-	-	8
9	564,000	746,707	800,306	9	TOTAL PERSONNEL SERVICES	847,130	847,130	-	-	- 9
10				10						10
				MATERIALS AND SERVICES						
12	24,026	24,000	24,000	12	Contracted Bookkeeper	24,000	24,000	-	-	12
13	5,650	5,800	8,000	13	Contracted Audit Services	8,500	8,500	-	-	13
14	29,594	12,517	20,000	14	Contracted Attorney	15,000	15,000	-	-	14
15	19,700	19,013	33,000	15	Contracted Information Technology Support	25,800	25,800	-	-	15
16	234,382	101,595	266,000	16	Contracted Services	256,100	256,100	-	-	16
17				17						17
18				18						18
19				19						19
20				20						20
21	250	300	300	21	Audit Filing Fee	300	300	-	-	21
22	741	819	800	22	Bank/LGIP Fees	1,000	1,000	-	-	22
23	265	290	300	23	Bulk Mail Permit Renewal	350	350	-	-	23
24	2,540	2,503	3,100	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,100	3,100	-	-	24
25	6,832	4,341	7,390	25	Licenses and Fees	7,390	7,390	-	-	25
26				26	Taxes	-	-	-	-	26
27	5,313	8,329	8,000	27	Utilities	8,000	8,000	-	-	27
28	13,322	14,535	17,100	28	Telecommunications	17,700	17,700	-	-	28
29	11,417	9,407	15,500	29	Repairs/Maintenance	15,500	15,500	-	-	29
30	20,044	25,521	28,650	30	Insurance	28,300	28,300	-	-	30
31	3,133	8,076	9,000	31	Office Supplies	9,000	9,000	-	-	31
32	186	3,320	900	32	Postage/Delivery	900	900	-	-	32
33	2,039	3,851	5,600	33	Printing/Copying	4,000	4,000	-	-	33
34	5,847	4,098	10,000	34	Office Furnishings and Equipment	8,000	8,000	-	-	34

DETAILED EXPENDITURES
Finance & Operations

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	5,927	-	1,500	35 Advertising	1,500	1,500	-	-	-	35
36	55	-	3,500	36 Signage, Banners, Displays	5,000	5,000	-	-	-	36
37	820	9,822	30,250	37 Public Relations Promo	30,000	30,000	-	-	-	37
38	15,665	10,599	12,625	38 Dues	18,025	18,025	-	-	-	38
39	12,401	30,159	50,365	39 Subscriptions	43,165	43,165	-	-	-	39
40	283	438	2,000	40 Program Supplies	2,000	2,000	-	-	-	40
41	-	-	-	41 Plants & Materials	-	-	-	-	-	41
42	214	256	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	-	-	-	42
43	-	235	500	43 Equipment Rental/Lease	500	500	-	-	-	43
44	637	588	1,500	44 Vehicles: Rent/Lease	1,000	1,000	-	-	-	44
45	8,690	2,978	6,000	45 Training/Development: Staff	12,000	12,000	-	-	-	45
46	-	285	5,000	46 Training/Development: Board	5,000	5,000	-	-	-	46
47	-	1,620	4,750	47 Out of Town Travel: Staff	4,500	4,500	-	-	-	47
48	-	524	4,500	48 Out of Town Travel: Board	4,000	4,000	-	-	-	48
49	464	1,271	3,250	49 Local Mileage, Parking, Bus: Staff	2,750	2,750	-	-	-	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	-	-	-	50
51	8,955	12,774	13,000	51 Vol/Board/Staff/Cooperator expenses/stipends	15,000	15,000	-	-	-	51
52	1,231	3,432	6,800	52 Meeting Refreshments, Annual, Budget, Board Mtgs	6,500	6,500	-	-	-	52
53	-	329	-	53 Misc Expenses	-	-	-	-	-	53
54	510	489	750	54 Payroll Expense	750	750	-	-	-	54
55	-	-	-	55 Program Grants to Others	-	-	-	-	-	55
56	441,133	324,114	605,430	56 TOTAL MATERIALS AND SERVICES	586,630	586,630	-	-	-	56
57	-	-	-	57	-	-	-	-	-	57
58	-	-	-	CAPITAL OUTLAY	-	-	-	-	-	58
59	-	-	-	59 Office/Field Equipment	-	-	-	-	-	59
60	-	-	-	60 Vehicles	-	-	-	-	-	60
61	11,020	6,476	202,000	61 Improvements to Real Property	91,000	91,000	-	-	-	61
62	-	-	-	62 Purchase of Real Property	-	-	-	-	-	62
63	11,020	6,476	202,000	63 TOTAL CAPITAL OUTLAY	91,000	91,000	-	-	-	63
64	-	-	-	64	-	-	-	-	-	64
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 '24-25 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025						
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	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	1,016,153	1,077,297	1,607,736	83	Total Expenditures	1,524,760	1,524,760	-	-	83	
84				84	ENDING FUND BALANCE					84	
85	1,016,153	1,077,297	1,607,736	85	TOTAL REQUIREMENTS	1,524,760	1,524,760	-	-	85	

DETAILED EXPENDITURES
Rural Lands Program

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
				PERSONNEL SERVICES						
1	539,177	583,316	636,781	1 Salaries and Wages (Total of 6.0 FTE)	660,800	660,800	-	-	-	1
2	53,152	57,943	61,200	2 Payroll Taxes	64,600	64,600	-	-	-	2
3	8,324	7,346	13,200	3 Worker's Comp Insurance Policy	12,100	12,100	-	-	-	3
4	132,174	122,518	142,300	4 Employee Benefits	178,100	178,100	-	-	-	4
5				5 Overtime	-	-	-	-	-	5
6	-	-	22,500	6 Temporary Employees (Total of 0.0 FTE)	-	-	-	-	-	6
7	-	-		7 Paid Internships (Total of 0.0 FTE)	-	-	-	-	-	7
8				8						8
9	732,827	771,123	875,981	9 TOTAL PERSONNEL SERVICES	915,600	915,600	-	-	-	9
10				10						10
				MATERIALS AND SERVICES						
11				11						11
12			-	12 Contracted Bookkeeper	-	-	-	-	-	12
13			-	13 Contracted Audit Services	-	-	-	-	-	13
14			20,000	14 Contracted Attorney	20,000	20,000	-	-	-	14
15				15 Contracted Information Technology Support	-	-	-	-	-	15
16	270,764	326,468	818,549	16 Contracted Services	837,825	837,825	-	-	-	16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee						21
22	25	25		22 Bank/LGIP Fees						22
23				23 Bulk Mail Permit Renewal	-	-	-	-	-	23
24			1,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	1,000	1,000	-	-	-	24
25	115	19	625	25 Licenses and Fees	400	400	-	-	-	25
26			7,700	26 Taxes	7,700	7,700	-	-	-	26
27			2,182	27 Utilities	2,182	2,182	-	-	-	27
28	3,407	3,228	4,660	28 Telecommunications	3,500	3,500	-	-	-	28
29			3,000	29 Repairs/Maintenance	3,000	3,000	-	-	-	29
30				30 Insurance	-	-	-	-	-	30
31	24	-	600	31 Office Supplies	600	600	-	-	-	31
32	66	64	1,050	32 Postage/Delivery	1,100	1,100	-	-	-	32
33	1,670	399	4,600	33 Printing/Copying	4,200	4,200	-	-	-	33
34	2,729	1,968	4,000	34 Office Furnishings and Equipment	5,000	5,000	-	-	-	34

**FORM
LB 31**

**DETAILED EXPENDITURES
Rural Lands Program**

**EMSWCD '24-25 Budget Committee 2 Draft
East Multnomah SWCD**

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	-	-	500	35 Advertising	500	500	-	-	-	35
36	499	-	800	36 Signage, Banners, Displays	1,000	1,000	-	-	-	36
37	50	-	500	37 Public Relations Promo	5,000	5,000	-	-	-	37
38	-	428	2,400	38 Dues	2,600	2,600	-	-	-	38
39	5,113	8,926	10,981	39 Subscriptions	11,030	11,030	-	-	-	39
40	3,034	1,637	13,915	40 Program Supplies	7,360	7,360	-	-	-	40
41	11,011	16,037	45,000	41 Plants & Materials	45,000	45,000	-	-	-	41
42	-	16	1,142	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,150	1,150	-	-	-	42
43	115	270	1,000	43 Equipment Rental/Lease	1,000	1,000	-	-	-	43
44	8,348	5,924	7,000	44 Vehicles: Rent/Lease	-	-	-	-	-	44
45	948	4,334	8,800	45 Training/Development: Staff	6,000	6,000	-	-	-	45
46	-	-	-	46 Training/Development: Board	-	-	-	-	-	46
47	152	3,157	3,000	47 Out of Town Travel: Staff	4,000	4,000	-	-	-	47
48	-	-	-	48 Out of Town Travel: Board	-	-	-	-	-	48
49	3,183	2,671	4,500	49 Local Mileage, Parking, Bus: Staff	4,000	4,000	-	-	-	49
50	-	-	-	50 Local Mileage, Parking, Bus: Board	-	-	-	-	-	50
51	-	-	4,000	51 Vol/Board/Staff/Cooperator expenses/stipends	4,000	4,000	-	-	-	51
52	500	763	500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	4,000	4,000	-	-	-	52
53	-	-	-	53 Misc Expenses	-	-	-	-	-	53
54	-	-	-	54 Payroll Services	-	-	-	-	-	54
55	-	-	-	55 Program Grants to Others	-	-	-	-	-	55
56	311,753	376,334	972,004	56 TOTAL MATERIALS AND SERVICES	983,147	983,147	-	-	-	56
57	-	-	-	57						57
58	-	-	-	58 CAPITAL OUTLAY						58
59	-	-	-	59 Office/Field Equipment	-	-	-	-	-	59
60	-	-	-	60 Vehicles	-	-	-	-	-	60
61	-	-	10,000	61 Improvements to Real Property	85,000	85,000	-	-	-	61
62	-	-	-	62 Purchase of Real Property	-	-	-	-	-	62
63	-	-	10,000	63 TOTAL CAPITAL OUTLAY	85,000	85,000	-	-	-	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 '24-25 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025						
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	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	1,044,580	1,147,457	1,857,985	83	Total Expenditures	1,983,747	1,983,747	-	-	-	83
84	-			84	ENDING FUND BALANCE						84
85	1,044,580	1,147,457	1,857,985	85	TOTAL REQUIREMENTS	1,983,747	1,983,747	-	-	-	85

DETAILED EXPENDITURES
Urban Lands Program

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025						
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental		
					PERSONNEL SERVICES						
1	373,398	446,124	375,100	1	Salaries and Wages (Total of 4.0 FTE)	398,300	398,300	-	-	1	
2	37,236	43,849	37,000	2	Payroll Taxes	39,400	39,400	-	-	2	
3	756	668	3,400	3	Worker's Comp Insurance Policy	3,500	3,500	-	-	3	
4	82,586	89,180	82,700	4	Employee Benefits	92,300	92,300	-	-	4	
5				5	Overtime					5	
6	-	-	-	6	Temporary Employees (Total of 0.0 FTE)					6	
7	-	-	-	7	Paid Internships (Total of 0.0 FTE)			-	-	- 7	
8				8						8	
9	493,976	579,821	498,200	9	TOTAL PERSONNEL SERVICES	533,500	533,500	-	-	- 9	
10				10						10	
					MATERIALS AND SERVICES						
11				11				-	-	11	
12			-	12	Contracted Bookkeeper			-	-	- 12	
13			-	13	Contracted Audit Services	-	-	-	-	- 13	
14				14	Contracted Attorney					14	
15				15	Contracted Information Technology Support					15	
16	155,357	175,165	314,000	16	Contracted Services	296,000	296,000	-	-	16	
17				17						17	
18				18						18	
19				19						19	
20				20						20	
21				21	Audit Filing Fee					21	
22	33	1,886	2,000	22	Bank/LGIP Fees	2,000	2,000	-	-	22	
23				23	Bulk Mail Permit Renewal	-	-	-	-	23	
24				24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-	24	
25	-	5	1,100	25	Licenses and Fees	300	300	-	-	25	
26				26	Taxes	-	-	-	-	26	
27				27	Utilities	-	-	-	-	27	
28	2,055	3,514	3,500	28	Telecommunications	3,500	3,500	-	-	28	
29				29	Repairs/Maintenance	-	-	-	-	29	
30				30	Insurance	-	-	-	-	30	
31	30	78	1,000	31	Office Supplies	1,000	1,000	-	-	31	
32	-	1,032	6,500	32	Postage/Delivery	8,000	8,000	-	-	32	
33	671	2,980	8,000	33	Printing/Copying	12,000	12,000	-	-	33	
34	350	90	3,000	34	Office Furnishings and Equipment	3,000	3,000	-	-	34	

FORM
LB 31

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '24-25 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024	Proposed Budget as of 3/4/2024		Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	1,501	-	5,000	35 Advertising	5,000	5,000	-	-	35
36	-	-	2,500	36 Signage, Banners, Displays	5,000	5,000	-	-	36
37	-	8,202	12,000	37 Public Relations Promo	12,000	12,000	-	-	37
38	2,000	-		38 Dues	-	-	-	-	38
39	5,952	8,401	8,500	39 Subscriptions	8,500	8,500	-	-	39
40	15	1,976	4,000	40 Program Supplies	6,000	6,000	-	-	40
41	4,408	13,048	30,000	41 Plants & Materials	30,000	30,000	-	-	41
42	192	1,396	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	2,000	2,000	-	-	42
43	-	5,332	7,500	43 Equipment Rental/Lease	10,500	10,500	-	-	43
44	-	-		44 Vehicles: Rent/Lease	-	-	-	-	44
45	274	4,768	4,000	45 Training/Development: Staff	4,000	4,000	-	-	45
46				46 Training/Development: Board	-	-	-	-	46
47	-	4,730	2,000	47 Out of Town Travel: Staff	2,000	2,000	-	-	47
48				48 Out of Town Travel: Board	-	-	-	-	48
49	94	780	2,000	49 Local Mileage, Parking, Bus: Staff	1,000	1,000	-	-	49
50				50 Local Mileage, Parking, Bus: Board	-	-	-	-	50
51	100	-	2,000	51 Vol/Board/Staff/Cooperator expenses/stipends	1,500	1,500	-	-	51
52	-	1,127	3,000	52 Meeting Refreshments, Annual, Budget, Board Mtgs	2,500	2,500	-	-	52
53	-	900		53 Misc Expenses	-	-	-	-	53
54				54 Payroll Services					54
55				55 Program Grants to Others					55
56	173,032	235,410	422,600	56 TOTAL MATERIALS AND SERVICES	415,800	415,800	-	-	- 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 '24-25 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025						
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	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	667,008	815,231	920,800	83	Total Expenditures	949,300	949,300	-	-	-	83
84				84	ENDING FUND BALANCE						84
85	667,008	815,231	920,800	85	TOTAL REQUIREMENTS	949,300	949,300	-	-	-	85

DETAILED EXPENDITURES
Community Outreach & Engagement

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
				PERSONNEL SERVICES						
1		366,600	1	Salaries and Wages (Total of 3.5 FTE)	382,900	382,900	-	-	-	1
2		36,200	2	Payroll Taxes	38,100	38,100	-	-	-	2
3		1,500	3	Worker's Comp Insurance Policy	1,400	1,400	-	-	-	3
4		98,200	4	Employee Benefits	118,700	118,700	-	-	-	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	-	502,500	9	TOTAL PERSONNEL SERVICES	541,100	541,100	-	-	-	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		82,500	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		25	22	Bank/LGIP Fees	25	25	-	-	-	22
23			23	Bulk Mail Permit Renewal			-	-	-	23
24		600	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		2,520	28	Telecommunications	2,500	2,500	-	-	-	28
29			29	Repairs/Maintenance	-	-	-	-	-	29
30			30	Insurance	-	-	-	-	-	30
31		350	31	Office Supplies	350	350	-	-	-	31
32		1,370	32	Postage/Delivery	1,370	1,370	-	-	-	32
33		2,700	33	Printing/Copying	2,700	2,700	-	-	-	33
34		2,550	34	Office Furnishings and Equipment	2,550	2,550	-	-	-	34

FORM
LB 31

DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '24-25 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
		3,900	35	Advertising	3,900	3,900	-	-		35
		2,300	36	Signage, Banners, Displays	2,300	2,300	-	-		36
		4,000	37	Public Relations Promo	4,000	4,000	-	-		37
		500	38	Dues	500	500	-	-		38
		7,990	39	Subscriptions	7,990	7,990	-	-		39
		2,250	40	Program Supplies	2,250	2,250	-	-		40
			41	Plants & Materials	-	-	-	-		41
			42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	-	-	-	-		42
		500	43	Equipment Rental/Lease	500	500	-	-		43
			44	Vehicles: Rent/Lease	-	-	-	-		44
		4,800	45	Training/Development: Staff	4,800	4,800	-	-		45
			46	Training/Development: Board	-	-	-	-		46
		3,800	47	Out of Town Travel: Staff	4,500	4,500	-	-		47
			48	Out of Town Travel: Board	-	-	-	-		48
		1,600	49	Local Mileage, Parking, Bus: Staff	1,600	1,600	-	-		49
			50	Local Mileage, Parking, Bus: Board	-	-	-	-		50
		4,900	51	Vol/Board/Staff/Cooperator expenses/stipends	4,900	4,900	-	-		51
		3,660	52	Meeting Refreshments, Annual, Budget, Board Mtgs	3,660	3,660	-	-		52
			53	Misc Expenses	-	-	-	-		53
			54	Payroll Services						54
			55	Program Grants to Others						55
	-	-	132,815	56 TOTAL MATERIALS AND SERVICES	133,495	133,495	-	-	-	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 '24-25 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025						
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	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	-	-	635,315	83	Total Expenditures	674,595	674,595	-	-	83	
84				84	ENDING FUND BALANCE					84	
85	-	-	635,315	85	TOTAL REQUIREMENTS	674,595	674,595	-	-	85	

DETAILED EXPENDITURES

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
					PERSONNEL SERVICES					
1	170,861	186,884	222,100	1	Salaries and Wages (Total of 2.5 FTE)	229,000	229,000	-	-	1
2	17,075	18,681	21,000	2	Payroll Taxes	22,800	22,800	-	-	2
3	3,784	3,339	6,900	3	Worker's Comp Insurance Policy	6,800	6,800	-	-	3
4	53,515	55,912	69,200	4	Employee Benefits	77,400	77,400	-	-	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	245,235	264,816	319,200	9	TOTAL PERSONNEL SERVICES	336,000	336,000	-	-	- 9
10				10						10
					MATERIALS AND SERVICES					
11			-	11				-	-	- 11
12			-	12	Contracted Bookkeeper			-	-	- 12
13			-	13	Contracted Audit Services			-	-	- 13
14		2,013	-	14	Contracted Attorney			-	-	- 14
15			-	15	Contracted Information Technology Support			-	-	- 15
16	61,672	31,132	151,890	16	Contracted Services	128,820	128,820	-	-	16
17				17						17
18				18						18
19				19						19
20				20						20
21				21	Audit Filing Fee	-	-			21
22	58	25	50	22	Bank/LGIP Fees	50	50	-	-	22
23				23	Bulk Mail Permit Renewal	-	-	-	-	23
24				24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-	24
25	563	502	2,000	25	Licenses and Fees	5,000	5,000	-	-	25
26	646	640	663	26	Taxes	700	700	-	-	26
27	13,644	14,072	13,326	27	Utilities	13,518	13,518	-	-	27
28	3,944	3,805	4,002	28	Telecommunications	3,552	3,552	-	-	28
29	10,570	23,548	33,550	29	Repairs/Maintenance	26,250	26,250	-	-	29
30				30	Insurance	-	-	-	-	30
31	66	84	500	31	Office Supplies	300	300	-	-	31
32	-	-		32	Postage/Delivery	-	-	-	-	32
33	-	-	400	33	Printing/Copying	400	400	-	-	33
34	579	-	900	34	Office Furnishings and Equipment	500	500	-	-	34

DETAILED EXPENDITURES

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	-	2,209	2,090	35 Advertising	2,090	2,090	-	-	-	35
36	-	-	800	36 Signage, Banners, Displays	800	800	-	-	-	36
37	-	-		37 Public Relations Promo	-	-	-	-	-	37
38				38 Dues	-	-	-	-	-	38
39	901	1,256	1,397	39 Subscriptions	1,397	1,397	-	-	-	39
40	50,657	39,832	41,610	40 Program Supplies	63,570	63,570	-	-	-	40
41				41 Plants & Materials	-	-	-	-	-	41
42	-	-	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	-	-	-	42
43	-	-	3,460	43 Equipment Rental/Lease	5,420	5,420	-	-	-	43
44				44 Vehicles: Rent/Lease	-	-	-	-	-	44
45	310	1,523	1,950	45 Training/Development: Staff	2,000	2,000	-	-	-	45
46				46 Training/Development: Board	-	-	-	-	-	46
47	-	658	1,230	47 Out of Town Travel: Staff	1,230	1,230	-	-	-	47
48			-	48 Out of Town Travel: Board	-	-	-	-	-	48
49	479	913	1,200	49 Local Mileage, Parking, Bus: Staff	1,200	1,200	-	-	-	49
50				50 Local Mileage, Parking, Bus: Board	-	-	-	-	-	50
51	700	633	47,000	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	2,000	-	-	-	51
52	54	-	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,200	1,200	-	-	-	52
53		500		53 Misc Expenses	500	500	-	-	-	53
54			-	54 Payroll Services			-	-	-	54
55				55 Program Grants to Others	60,000	60,000	-	-	-	55
56	144,843	123,345	308,918	56 TOTAL MATERIALS AND SERVICES	321,497	321,497	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	36,808	38,000	59 Office/Field Equipment	20,000	20,000	-	-	-	59
60				60 Vehicles	-	-	-	-	-	60
61	22,055		235,000	61 Improvements to Real Property	235,000	235,000	-	-	-	61
62				62 Purchase of Real Property						62
63	22,055	36,808	273,000	63 TOTAL CAPITAL OUTLAY	255,000	255,000	-	-	-	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 '24-25 Budget Committee 2 Draft

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025						
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	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	412,133	424,969	901,118	83	Total Expenditures	912,497	912,497	-	-	-	83
84				84	ENDING FUND BALANCE						84
85	412,133	424,969	901,118	85	TOTAL REQUIREMENTS	912,497	912,497	-	-	-	85

DETAILED EXPENDITURES

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 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
				PERSONNEL SERVICES						
1	284,627	288,927	-	1 Salaries and Wages (Total of 0.0 FTE)	-					1
2	28,187	27,690	-	2 Payroll Taxes	-					2
3	605	534	-	3 Worker's Comp Insurance Policy	-					3
4	65,075	46,712	-	4 Employee Benefits	-					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	378,494	363,863	-	9 TOTAL PERSONNEL SERVICES	-	-	-	-	-	9
10				10						10
			-	MATERIALS AND SERVICES						
11			-	11			-	-	-	11
12			-	12 Contracted Bookkeeper			-	-	-	12
13			-	13 Contracted Audit Services			-	-	-	13
14	13,405	8,932	-	14 Contracted Attorney	-					14
15			-	15 Contracted Information Technology Support						15
16	56,089	133,485	-	16 Contracted Services	-					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	-	505	-	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-					24
25	-	1,230	-	25 Licenses and Fees	-					25
26	7,964	7,055	-	26 Taxes	-					26
27	100	2,315	-	27 Utilities	-					27
28	1,335	2,148	-	28 Telecommunications	-					28
29	1,280	5,615	-	29 Repairs/Maintenance	-					29
30			-	30 Insurance	-					30
31	-	111	-	31 Office Supplies	-					31
32	27	-	-	32 Postage/Delivery	-					32
33	-	488	-	33 Printing/Copying	-					33
34	2,879	-	-	34 Office Furnishings and Equipment	-					34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '24-25 Budget Committee 2 Draft

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 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	526	-	-	35 Advertising	-					35
36	-	570	-	36 Signage, Banners, Displays	-					36
37			-	37 Public Relations Promo	-					37
38	1,875	2,950	-	38 Dues	-					38
39	18,190	7,089	-	39 Subscriptions	-					39
40	1,120	3,223	-	40 Program Supplies	-					40
41			-	41 Plants & Materials	-					41
42	209	681	-	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	-					42
43	-	-	-	43 Equipment Rental/Lease	-					43
44			-	44 Vehicles: Rent/Lease	-					44
45	790	2,094	-	45 Training/Development: Staff	-					45
46			-	46 Training/Development: Board	-					46
47	-	2,418	-	47 Out of Town Travel: Staff	-					47
48			-	48 Out of Town Travel: Board	-					48
49	448	812	-	49 Local Mileage, Parking, Bus: Staff	-					49
50			-	50 Local Mileage, Parking, Bus: Board	-					50
51	6,438	4,761	-	51 Vol/Board/Staff/Cooperator expenses/stipends	-					51
52	41	531	-	52 Meeting Refreshments, Annual, Budget, Board Mtgs	-					52
53	-	1,000	-	53 Misc Expenses	-					53
54				54	-					54
55				55						55
56	112,741	188,013	-	56 TOTAL MATERIALS AND SERVICES	-	-	-	-	-	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
Conservation Legacy Program
 Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '24-25 Budget Committee 2 Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025						
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	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	491,235	551,876	-	83	Total Expenditures	-	-	-	-	83	
84				84	ENDING FUND BALANCE					84	
85	491,235	551,876	-	85	TOTAL REQUIREMENTS	-	-	-	-	85	

FORM
LB 10

SPECIAL FUNDS

EMSWCD '24-25 Budget Committee 2 Draft

Land Conservation Fund **East Multnomah SWCD**
RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Modified Accrual Basis

Historical Data			DESCRIPTION	Budget for Next Year 2024-2025							
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental			
			RESOURCES								
1	6,367,747	6,709,860	6,385,154	1	Beginning Fund Balance	7,501,707	7,501,707	-	-	-	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	550,000	550,000	5	Transfer from General Fund	400,000	400,000	-	-	-	5
6	42,113	230,857	150,000	6	Interest	300,000	300,000	-	-	-	6
7	-	-		7	Anticipated revenue from sale of property	450,000	450,000				7
8				8							8
9	6,909,860	7,490,717	7,085,154	9	Total resources, except taxes to be levied	8,651,707	8,651,707	-	-	-	9
10			-	10	Taxes necessary to balance		-	-	-	-	10
11			-	11	Taxes collected in year levied		-	-	-	-	11
12	6,909,860	7,490,717	7,085,154	12	TOTAL RESOURCES	8,651,707	8,651,707	-	-	-	12
13				13							13
14				14	REQUIREMENTS - CAPITAL OUTLAY						14
15	-	1,500	6,935,154	15	Purchase of Easements and Real Property	8,201,707	8,201,707	-	-	-	15
16	200,000	1,200,000		16	External Grant Award, Partnership Acquisition Oppo	300,000	300,000		-		16
17				17							17
18	200,000	1,201,500	6,935,154	18	TOTAL CAPITAL OUTLAY	8,501,707	8,501,707	-	-	-	18
19				19							19
20				20	REQUIREMENTS - MATERIALS & SERVICES						20
21			150,000	21	Contracted Attorney	150,000	150,000	-	-	-	21
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	150,000	-	-	-	22
23				23							23
24	200,000	1,201,500	7,085,154	24	Total Expenses	8,651,707	8,651,707	-	-	-	24
25				25							25
26				26							26
27				27							27
28	6,709,860	6,289,217	-	28	Ending Fund Balance	-	-	-	-	-	28
29	6,909,860	7,490,717	7,085,154	29	TOTAL REQUIREMENTS	8,651,707	8,651,707	-	-	-	29

FORM
LB 10

SPECIAL FUNDS
Grants Fund

East Multnomah SWCD

<i>Modified Accrual Basis</i>			RESOURCE AND REQUIREMENTS		<i>Modified Accrual Basis</i>					
Historical Data				DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			RESOURCES	Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
1	811,100	327,750	507,565	1	Beginning Fund Balance	458,246	458,246	-	-	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	714,085	1,076,815	1,299,435	5	Transfer from General Fund	1,593,754	1,593,754	-	-	5
6	6,479	35,532	25,000	6	Interest	50,000	50,000	-	-	6
7				7	Misc Income (Rebates/Refunds etc.)					7
8			100,000	8	People's Garden Initiative (USDA-NRCS Funds)	100,000	100,000	-	-	8
9				9						9
10	1,531,664	1,440,097	1,932,000	10	Total resources, except taxes to be levied	2,202,000	2,202,000	-	-	- 10
11				11	Taxes necessary to balance					11
12				12	Taxes collected in year levied					12
13	1,531,664	1,440,097	1,932,000	13	TOTAL RESOURCES	2,202,000	2,202,000	-	-	- 13
14				14						14
15				15	REQUIREMENTS - MATERIALS & SERVICES					15
16	186,243	375,669	950,000	16	PIC (Prtnrs In Conservation) Grants-new awards	950,000	950,000	-	-	16
17	606,426	270,131	250,000	17	PIC (Prtnrs In Conservation) Grants-prior outstanding	460,000	460,000	-	-	17
18			100,000	18	People's Garden Initiative Grants	115,000	115,000	-	-	18
19	139,891	20,708	200,000	19	CLIP (Cost Share to Landowners)-new awards	200,000	200,000	-	-	19
20	-	-	50,000	20	CLIP (Cost Share to Landowners)-prior outstanding	100,000	100,000	-	-	20
21	61,056	61,667	87,000	21	SPACE (Small Proj & Com Event) Grants - New awards	97,000	97,000	-	-	21
22			15,000	22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	5,000	5,000	-	-	22
23	210,298	143,111	170,000	24	Strategic Partnerships-new awards	170,000	170,000			23
24			35,000	25	Strategic Partnerships-prior outstanding	30,000	30,000	-	-	24
25		50,000	75,000	26	Equity-focused Strategic Opportunity Grants	75,000	75,000	-	-	25
26		-	-	26		-	-	-	-	26
27	1,203,914	921,286	1,932,000	27	TOTAL MATERIALS & SERVICES	2,202,000	2,202,000	-	-	- 27
28				28						28
29	1,203,914	921,286	1,932,000	29	Total Expenses	2,202,000	2,202,000	-	-	- 29
30				30						30
31				31						31
32	327,750	518,811	-	32	Ending Fund Balance	-	-	-	-	- 32
33	1,531,664	1,440,097	1,932,000	33	TOTAL REQUIREMENTS	2,202,000	2,202,000	-	-	- 33

SPECIAL FUNDS

Partner Grants Management Fund

East Multnomah SWCD

FORM
LB 10

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Historical Data				DESCRIPTION	Budget for Next Year 2024-2025					
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	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	25,000	25,000	-	-	-	6
7				7						7
8				8						8
9	-	-	25,000	9	25,000	25,000	-	-	-	9
10			-	10	Taxes necessary to balance					-
11			-	11	Taxes collected in year levied					-
12	-	-	25,000	12	25,000	25,000	-	-	-	12
13				13						13
14				14	REQUIREMENTS - MATERIALS & SERVICES					14
15	-	-	25,000	15	25,000	25,000	-	-	-	15
16			-	16	Other Grants					-
17	-	-	25,000	17	25,000	25,000	-	-	-	17
18				18						18
19				19						19
20				20						20
21				21						21
22	-	-	25,000	22	25,000	25,000	-	-	-	22
23				23						23
24				24						24
25				25						25
26				26						26
27	-	-	-	27	-	-	-	-	-	27
28	-	-	25,000	28	25,000	25,000	-	-	-	28