

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	3,773,420	3,773,420	1
2				2	Previously levied taxes estimated to be received	100,000	100,000	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	28,978	28,978	5
6	17,936	97,308	160,000	6	Op: Interest on Bank/LGIP Accts	160,000	160,000	160,000	160,000	6
7	9,686	5,525	5,000	7	Op: Misc. (Refunds, Rebates, etc)	5,000	5,000	5,000	5,000	7
8				8	Op:					8
9				9	Op:					9
10				10	Op:					10
11				11	Op:					11
12				12	Op:					12
13	80,117	36,249	28,000	13	RL-LL/HIP: Rental Income	26,472	26,472	26,472	26,472	- 13
14				14						14
15			8,000	15	RL: Reimbursements from Partners	10,000	10,000	10,000	10,000	15
16	61,535	61,535	67,616	16	RL: ODA Scope of Work Funds	67,616	67,616	67,616	67,616	16
17	-	19,500	15,000	17	RL: USFS Gorge Grant	20,000	20,000	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	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	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	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	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	10,540,543	10,540,543	- 33

**EXPENDITURE SUMMARY
GENERAL FUND**

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	847,130	847,130	-	1
2	732,827	771,123	875,981	2 Rural Lands Program	915,600	915,600	915,600	915,600	-	2
3	493,976	579,821	498,200	3 Urban Lands Program	533,500	533,500	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	541,100	541,100	-	5
6	245,235	264,816	319,200	6 Headwaters Farm Program	336,000	336,000	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	3,173,330	3,173,330	-	8
9				9 MATERIALS AND SERVICES						9
10	441,133	324,114	605,430	10 Finance & Operations	586,630	586,630	586,630	586,630	-	10
11	311,753	376,334	972,004	11 Rural Lands Program	983,147	983,147	983,147	983,147	-	11
12	173,032	235,410	422,600	12 Urban Lands Program	415,800	415,800	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	133,495	133,495	-	14
15	144,843	123,345	308,918	15 Headwaters Farm Program	321,497	321,497	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	2,440,569	2,440,569	-	17
18				18						18
19				19 CAPITAL OUTLAY						19
20	-	36,808	38,000	20 Office/Field Equipment	20,000	20,000	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	411,000	411,000	-	22
23	33,075	43,284	485,000	23 TOTAL CAPITAL OUTLAY	431,000	431,000	431,000	431,000	-	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	550,000	550,000	30 Transfer to Land Conservation Fund	400,000	400,000	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	1,593,754	1,593,754	-	31
32				32						32
33		-		33						33
34		-	359,000	34 Contingency	500,000	500,000	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	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	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	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	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	2,322,100	2,322,100	-	1
2	178,499	201,515	215,000	2	Payroll Taxes	228,000	228,000	228,000	228,000	-	2
3	15,134	13,356	27,670	3	Worker's Comp Insurance Policy	27,050	27,050	27,050	27,050	-	3
4	423,678	404,860	509,130	4	Employee Benefits	596,180	596,180	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	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	24,000	24,000	-	12
13	5,650	5,800	8,000	13	Contracted Audit Services	8,500	8,500.00	8,500	8,500	-	13
14	42,999	23,462	40,000	14	Contracted Attorney	35,000	35,000.00	35,000	35,000	-	14
15	19,700	19,013	33,000	15	Contracted Information Technology Support	25,800	25,800.00	25,800	25,800	-	15
16	778,264	767,845	1,632,939	16	Contracted Services	1,601,245	1,601,245.00	1,601,245	1,601,245	-	16
17	-	-	-	17							17
18	-	-	-	18							18
19	-	-	-	19							19
20	-	-	-	20							20
21	250	300	300	21	Audit Filing Fee	300	300	300	300	-	21
22	882	2,755	2,875	22	Bank/LGIP Fees	3,075	3,075	3,075	3,075	-	22
23	265	290	300	23	Bulk Mail Permit Renewal	350	350	350	350	-	23
24	2,540	3,008	4,700	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	4,700	4,700	4,700	4,700	-	24
25	7,510	6,097	11,115	25	Licenses and Fees	13,090	13,090	13,090	13,090	-	25
26	8,610	7,695	8,363	26	Taxes	8,400	8,400	8,400	8,400	-	26
27	19,057	24,716	23,508	27	Utilities	23,700	23,700	23,700	23,700	-	27
28	24,063	27,230	31,782	28	Telecommunications	30,752	30,752	30,752	30,752	-	28
29	23,267	38,570	52,050	29	Repairs/Maintenance	44,750	44,750	44,750	44,750	-	29
30	20,044	25,521	28,650	30	Insurance	28,300	28,300	28,300	28,300	-	30
31	3,253	8,349	11,450	31	Office Supplies	11,250	11,250	11,250	11,250	-	31
32	279	4,416	9,820	32	Postage/Delivery	11,370	11,370	11,370	11,370	-	32
33	4,380	7,718	21,300	33	Printing/Copying	23,300	23,300	23,300	23,300	-	33
34	12,384	6,156	20,450	34	Office Furnishings and Equipment	19,050	19,050	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	12,990	12,990	-	35
36	554	570	9,900	36 Signage, Banners, Displays	14,100	14,100	14,100	14,100	-	36
37	870	18,024	46,750	37 Public Relations Promo	51,000	51,000	51,000	51,000	-	37
38	19,540	13,977	15,525	38 Dues	21,125	21,125	21,125	21,125	-	38
39	42,557	55,831	79,233	39 Subscriptions	72,082	72,082	72,082	72,082	-	39
40	55,109	47,106	63,775	40 Program Supplies	81,180	81,180	81,180	81,180	-	40
41	15,419	29,085	75,000	41 Plants & Materials	75,000	75,000	75,000	75,000	-	41
42	615	2,349	3,142	42 Rent Space: Mtg/Wkshp/Storage/Event/Sale	5,150	5,150	5,150	5,150	-	42
43	115	5,837	12,960	43 Equipment Rental/Lease	17,920	17,920	17,920	17,920	-	43
44	8,985	6,512	8,500	44 Vehicles: Rent/Lease	1,000	1,000	1,000	1,000	-	44
45	11,012	15,697	25,550	45 Training/Development: Staff	28,800	28,800	28,800	28,800	-	45
46	-	285	5,000	46 Training/Development: Board	5,000	5,000	5,000	5,000	-	46
47	152	12,583	14,780	47 Out of Town Travel: Staff	16,230	16,230	16,230	16,230	-	47
48	-	524	4,500	48 Out of Town Travel: Board	4,000	4,000	4,000	4,000	-	48
49	4,668	6,447	12,550	49 Local Mileage, Parking, Bus: Staff	10,550	10,550	10,550	10,550	-	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	1,000	-	50
51	16,193	18,168	70,900	51 Vol/Board/Staff/Cooperator expenses/stipends	27,400	27,400	27,400	27,400	-	51
52	1,826	5,853	14,360	52 Meeting Refreshments, Annual, Budget, Board Mtgs	17,860	17,860	17,860	17,860	-	52
53	-	2,729	-	53 Misc Expenses	500	500	500	500	-	53
54	510	489	750	54 Payroll Services	750	750	750	750	-	54
55				55 Program Grants to Others	60,000	60,000	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	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	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	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	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 - Adopted 6/3/24

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		
		359,000		70							
70	-	-	359,000	70	CONTINGENCIES	500,000.00	500,000.00	500,000.00	500,000.00	-	70
71	-	-	359,000	71	Contingency	500,000.00	500,000.00	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	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	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	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	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	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	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	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	651,100	651,100	1	
2	42,849	53,352	59,600	2	Payroll Taxes	63,100	63,100	63,100	63,100	2	
3	1,665	1,469	2,670	3	Worker's Comp Insurance Policy	3,250	3,250	3,250	3,250	3	
4	90,328	90,538	116,730	4	Employee Benefits	129,680	129,680	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	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	24,000	24,000	12	
13	5,650	5,800	8,000	13	Contracted Audit Services	8,500	8,500	8,500	8,500	13	
14	29,594	12,517	20,000	14	Contracted Attorney	15,000	15,000	15,000	15,000	14	
15	19,700	19,013	33,000	15	Contracted Information Technology Support	25,800	25,800	25,800	25,800	15	
16	234,382	101,595	266,000	16	Contracted Services	256,100	256,100	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	300	300	21	
22	741	819	800	22	Bank/LGIP Fees	1,000	1,000	1,000	1,000	22	
23	265	290	300	23	Bulk Mail Permit Renewal	350	350	350	350	23	
24	2,540	2,503	3,100	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,100	3,100	3,100	3,100	24	
25	6,832	4,341	7,390	25	Licenses and Fees	7,390	7,390	7,390	7,390	25	
26				26	Taxes	-	-	-	-	26	
27	5,313	8,329	8,000	27	Utilities	8,000	8,000	8,000	8,000	27	
28	13,322	14,535	17,100	28	Telecommunications	17,700	17,700	17,700	17,700	28	
29	11,417	9,407	15,500	29	Repairs/Maintenance	15,500	15,500	15,500	15,500	29	
30	20,044	25,521	28,650	30	Insurance	28,300	28,300	28,300	28,300	30	
31	3,133	8,076	9,000	31	Office Supplies	9,000	9,000	9,000	9,000	31	
32	186	3,320	900	32	Postage/Delivery	900	900	900	900	32	
33	2,039	3,851	5,600	33	Printing/Copying	4,000	4,000	4,000	4,000	33	
34	5,847	4,098	10,000	34	Office Furnishings and Equipment	8,000	8,000	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	1,500	1,500		35
36	55	-	3,500	36 Signage, Banners, Displays	5,000	5,000	5,000	5,000		36
37	820	9,822	30,250	37 Public Relations Promo	30,000	30,000	30,000	30,000		37
38	15,665	10,599	12,625	38 Dues	18,025	18,025	18,025	18,025		38
39	12,401	30,159	50,365	39 Subscriptions	43,165	43,165	43,165	43,165		39
40	283	438	2,000	40 Program Supplies	2,000	2,000	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	1,000	1,000		42
43	-	235	500	43 Equipment Rental/Lease	500	500	500	500		43
44	637	588	1,500	44 Vehicles: Rent/Lease	1,000	1,000	1,000	1,000		44
45	8,690	2,978	6,000	45 Training/Development: Staff	12,000	12,000	12,000	12,000		45
46	-	285	5,000	46 Training/Development: Board	5,000	5,000	5,000	5,000		46
47	-	1,620	4,750	47 Out of Town Travel: Staff	4,500	4,500	4,500	4,500		47
48	-	524	4,500	48 Out of Town Travel: Board	4,000	4,000	4,000	4,000		48
49	464	1,271	3,250	49 Local Mileage, Parking, Bus: Staff	2,750	2,750	2,750	2,750		49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	1,000		50
51	8,955	12,774	13,000	51 Vol/Board/Staff/Cooperator expenses/stipends	15,000	15,000	15,000	15,000		51
52	1,231	3,432	6,800	52 Meeting Refreshments, Annual, Budget, Board Mtgs	6,500	6,500	6,500	6,500		52
53	-	329	-	53 Misc Expenses	-	-	-	-		53
54	510	489	750	54 Payroll Expense	750	750	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	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	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	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 - Adopted 6/3/24

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	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	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	660,800	660,800		1
2	53,152	57,943	61,200	2 Payroll Taxes	64,600	64,600	64,600	64,600		2
3	8,324	7,346	13,200	3 Worker's Comp Insurance Policy	12,100	12,100	12,100	12,100		3
4	132,174	122,518	142,300	4 Employee Benefits	178,100	178,100	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	915,600	915,600	-	9
10				10						10
11				MATERIALS AND SERVICES						11
12			-	12 Contracted Bookkeeper	-	-	-	-	-	12
13			-	13 Contracted Audit Services	-	-	-	-	-	13
14			20,000	14 Contracted Attorney	20,000	20,000	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	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	1,000	1,000		24
25	115	19	625	25 Licenses and Fees	400	400	400	400		25
26			7,700	26 Taxes	7,700	7,700	7,700	7,700		26
27			2,182	27 Utilities	2,182	2,182	2,182	2,182		27
28	3,407	3,228	4,660	28 Telecommunications	3,500	3,500	3,500	3,500		28
29			3,000	29 Repairs/Maintenance	3,000	3,000	3,000	3,000		29
30				30 Insurance	-	-	-	-		30
31	24	-	600	31 Office Supplies	600	600	600	600		31
32	66	64	1,050	32 Postage/Delivery	1,100	1,100	1,100	1,100		32
33	1,670	399	4,600	33 Printing/Copying	4,200	4,200	4,200	4,200		33
34	2,729	1,968	4,000	34 Office Furnishings and Equipment	5,000	5,000	5,000	5,000		34

FORM
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DETAILED EXPENDITURES

Rural Lands Program

EMSUCD '24-25 - Adopted 6/3/24

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	500	500		35
36	499	-	800	36 Signage, Banners, Displays	1,000	1,000	1,000	1,000		36
37	50	-	500	37 Public Relations Promo	5,000	5,000	5,000	5,000		37
38	-	428	2,400	38 Dues	2,600	2,600	2,600	2,600		38
39	5,113	8,926	10,981	39 Subscriptions	11,030	11,030	11,030	11,030		39
40	3,034	1,637	13,915	40 Program Supplies	7,360	7,360	7,360	7,360		40
41	11,011	16,037	45,000	41 Plants & Materials	45,000	45,000	45,000	45,000		41
42	-	16	1,142	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,150	1,150	1,150	1,150		42
43	115	270	1,000	43 Equipment Rental/Lease	1,000	1,000	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	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	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	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	4,000	4,000		51
52	500	763	500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	4,000	4,000	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	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	85,000	85,000		61
62				62 Purchase of Real Property	-	-	-	-		62
63	-	-	10,000	63 TOTAL CAPITAL OUTLAY	85,000	85,000	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
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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '24-25 - Adopted 6/3/24

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	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	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	398,300	398,300	1	
2	37,236	43,849	37,000	2	Payroll Taxes	39,400	39,400	39,400	39,400	2	
3	756	668	3,400	3	Worker's Comp Insurance Policy	3,500	3,500	3,500	3,500	3	
4	82,586	89,180	82,700	4	Employee Benefits	92,300	92,300	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	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	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	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	300	300	25	
26				26	Taxes					26	
27				27	Utilities					27	
28	2,055	3,514	3,500	28	Telecommunications	3,500	3,500	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	1,000	1,000	31	
32	-	1,032	6,500	32	Postage/Delivery	8,000	8,000	8,000	8,000	32	
33	671	2,980	8,000	33	Printing/Copying	12,000	12,000	12,000	12,000	33	
34	350	90	3,000	34	Office Furnishings and Equipment	3,000	3,000	3,000	3,000	34	

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DETAILED EXPENDITURES

EMSWCD '24-25 - Adopted 6/3/24

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		
35	1,501	-	5,000	35	Advertising	5,000	5,000	5,000	5,000		35
36	-	-	2,500	36	Signage, Banners, Displays	5,000	5,000	5,000	5,000		36
37	-	8,202	12,000	37	Public Relations Promo	12,000	12,000	12,000	12,000		37
38	2,000	-		38	Dues	-	-	-	-		38
39	5,952	8,401	8,500	39	Subscriptions	8,500	8,500	8,500	8,500		39
40	15	1,976	4,000	40	Program Supplies	6,000	6,000	6,000	6,000		40
41	4,408	13,048	30,000	41	Plants & Materials	30,000	30,000	30,000	30,000		41
42	192	1,396	1,000	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	2,000	2,000	2,000	2,000		42
43	-	5,332	7,500	43	Equipment Rental/Lease	10,500	10,500	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	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	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	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	1,500	1,500		51
52	-	1,127	3,000	52	Meeting Refreshments, Annual, Budget, Board Mtgs	2,500	2,500	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	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

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '24-25 - Adopted 6/3/24

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	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	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	382,900	382,900		1
2		36,200	2	Payroll Taxes	38,100	38,100	38,100	38,100		2
3		1,500	3	Worker's Comp Insurance Policy	1,400	1,400	1,400	1,400		3
4		98,200	4	Employee Benefits	118,700	118,700	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	-	-	9	TOTAL PERSONNEL SERVICES	541,100	541,100	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	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	25	25		22
23			23	Bulk Mail Permit Renewal						23
24		600	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	600	600	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	2,500	2,500		28
29			29	Repairs/Maintenance	-	-	-	-		29
30			30	Insurance	-	-	-	-		30
31		350	31	Office Supplies	350	350	350	350		31
32		1,370	32	Postage/Delivery	1,370	1,370	1,370	1,370		32
33		2,700	33	Printing/Copying	2,700	2,700	2,700	2,700		33
34		2,550	34	Office Furnishings and Equipment	2,550	2,550	2,550	2,550		34

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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '24-25 - Adopted 6/3/24

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	3,900	3,900		35
		2,300	36	Signage, Banners, Displays	2,300	2,300	2,300	2,300		36
		4,000	37	Public Relations Promo	4,000	4,000	4,000	4,000		37
		500	38	Dues	500	500	500	500		38
		7,990	39	Subscriptions	7,990	7,990	7,990	7,990		39
		2,250	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
		500	43	Equipment Rental/Lease	500	500	500	500		43
			44	Vehicles: Rent/Lease	-	-	-	-		44
		4,800	45	Training/Development: Staff	4,800	4,800	4,800	4,800		45
			46	Training/Development: Board	-	-	-	-		46
		3,800	47	Out of Town Travel: Staff	4,500	4,500	4,500	4,500		47
			48	Out of Town Travel: Board	-	-	-	-		48
		1,600	49	Local Mileage, Parking, Bus: Staff	1,600	1,600	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	4,900	4,900		51
		3,660	52	Meeting Refreshments, Annual, Budget, Board Mtgs	3,660	3,660	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	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 - Adopted 6/3/24

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	674,595	674,595	- 83	
84				84	ENDING FUND BALANCE					84	
85	-	-	635,315	85	TOTAL REQUIREMENTS	674,595	674,595	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	229,000	229,000	1
2	17,075	18,681	21,000	2	Payroll Taxes	22,800	22,800	22,800	22,800	2
3	3,784	3,339	6,900	3	Worker's Comp Insurance Policy	6,800	6,800	6,800	6,800	3
4	53,515	55,912	69,200	4	Employee Benefits	77,400	77,400	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	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	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	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	5,000	5,000	25
26	646	640	663	26	Taxes	700	700	700	700	26
27	13,644	14,072	13,326	27	Utilities	13,518	13,518	13,518	13,518	27
28	3,944	3,805	4,002	28	Telecommunications	3,552	3,552	3,552	3,552	28
29	10,570	23,548	33,550	29	Repairs/Maintenance	26,250	26,250	26,250	26,250	29
30				30	Insurance	-	-	-	-	30
31	66	84	500	31	Office Supplies	300	300	300	300	31
32	-	-		32	Postage/Delivery	-	-	-	-	32
33	-	-	400	33	Printing/Copying	400	400	400	400	33
34	579	-	900	34	Office Furnishings and Equipment	500	500	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	2,090	2,090	-	35
36	-	-	800	36 Signage, Banners, Displays	800	800	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	1,397	1,397	-	39
40	50,657	39,832	41,610	40 Program Supplies	63,570	63,570	63,570	63,570	-	40
41				41 Plants & Materials	-	-	-	-	-	41
42	-	-	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000	1,000	-	42
43	-	-	3,460	43 Equipment Rental/Lease	5,420	5,420	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	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	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	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	2,000	2,000	-	51
52	54	-	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,200	1,200	1,200	1,200	-	52
53		500		53 Misc Expenses	500	500	500	500	-	53
54			-	54 Payroll Services					-	54
55				55 Program Grants to Others	60,000	60,000	60,000	60,000	-	55
56	144,843	123,345	308,918	56 TOTAL MATERIALS AND SERVICES	321,497	321,497	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	20,000	20,000	-	59
60				60 Vehicles	-	-	-	-	-	60
61	22,055		235,000	61 Improvements to Real Property	235,000	235,000	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	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
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DETAILED EXPENDITURES

EMSWCD '24-25 - Adopted 6/3/24

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	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	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
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 - Adopted 6/3/24

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 - Adopted 6/3/24

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

SPECIAL FUNDS

EMSWCD '24-25 - Adopted 6/3/24

FORM
LB 10

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	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	400,000	400,000	-	5
6	42,113	230,957	150,000	6	Interest	300,000	300,000	300,000	300,000	-	6
7	-	-		7	Anticipated revenue from sale of property	450,000	450,000	450,000	450,000		7
8				8							8
9	6,909,860	7,490,817	7,085,154	9	Total resources, except taxes to be levied	8,651,707	8,651,707	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	7,490,817	7,085,154	12	TOTAL RESOURCES	8,651,707	8,651,707	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	8,201,707	8,201,707	-	15
16	200,000	1,200,000		16	External Grant Award, Partnership Acquisition Oppo	300,000	300,000	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	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	150,000	150,000	-	21
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	150,000	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	8,651,707	8,651,707	-	24
25				25							25
26				26							26
27				27							27
28	6,709,860	6,289,317	-	28	Ending Fund Balance	-	-	-	-	-	28
29	6,909,860	7,490,817	7,085,154	29	TOTAL REQUIREMENTS	8,651,707	8,651,707	8,651,707	8,651,707	-	29

SPECIAL FUNDS

EMSWCD '24-25 - Adopted 6/3/24

FORM
LB 10

Grants Fund

East Multnomah SWCD

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Modified Accrual Basis

	Historical Data			DESCRIPTION	Budget for Next Year 2024-2025					
	Actual	Actual	Adopted Budget		Proposed	Revisions for	Approved by	Adopted by	Supplemental	
	Second Preceding	First Preceding	Year 2023-2024							Budget as of
	Year 2021-2022	Year 2022-2023	Year 2023-2024	RESOURCES	3/4/2024	4/1/2024	5/6/2024	6/3/2024		
1	811,100	327,750	507,565	1 Beginning Fund Balance	458,246	458,246	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	1,593,754	1,593,754		5
6	6,479	35,532	25,000	6 Interest	50,000	50,000	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	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	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	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	950,000	950,000		16
17	606,426	270,131	250,000	17 PIC (Prtnrs In Conservation) Grants-prior outstanding	460,000	460,000	460,000	460,000		17
18			100,000	18 People's Garden Initiative Grants	115,000	115,000	115,000	115,000		18
19	139,891	20,708	200,000	19 CLIP (Cost Share to Landowners)-new awards	200,000	200,000	200,000	200,000		19
20	-	-	50,000	20 CLIP (Cost Share to Landowners)-prior outstanding	100,000	100,000	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	97,000	97,000		21
22			15,000	22 SPACE (Small Proj & Com Event) Grants - Prior Outstanding	5,000	5,000	5,000	5,000		22
23	210,298	143,111	170,000	24 Strategic Partnerships-new awards	170,000	170,000	170,000	170,000		23
24			35,000	25 Strategic Partnerships-prior outstanding	30,000	30,000	30,000	30,000		24
25		50,000	75,000	26 Equity-focused Strategic Opportunity Grants	75,000	75,000	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	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	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	2,202,000	2,202,000		- 33

FORM
LB 10

SPECIAL FUNDS

EMSWCD '24-25 - Adopted 6/3/24

Partner Grants Management Fund
RESOURCE AND REQUIREMENTS

East Multnomah SWCD

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	-	-		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	-	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	-	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	-	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	-	15
16			-	16 Other Grants					-	16
17	-	-	25,000	17 TOTAL MATERIALS & SERVICES	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	-	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	-	28