



FY24-25 Budget Committee Meeting #3 Agenda

East Multnomah Soil & Water Conservation District

Monday May 6th, 2024 @ 5:30 PM

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

or join online: <https://meet.goto.com/EastMultSWCD/budgetcommitteemeeting>.

United States (Toll Free): [1 866 899 4679](tel:18668994679); Access Code: 668-986-709

Item #	Time	Agenda Item	Purpose	Presenter	Packet
1	5:30 5 min	Welcome & Introductions	Welcome	Zimmer-Stucky	N/A
2	5:35 5 min	<ul style="list-style-type: none"> Review/Revise Agenda Review previous action items Approval of Budget Committee #2 Minutes 	Information Information Decision	Zimmer-Stucky/All	a) 4/1/24 Budget Committee #2 Minutes
3	5:40 5 min	No changes were made to revised draft budget from Budget Committee Meeting #2	Information	Mitten	a) BC3 Draft FY24-25 Budget
4	5:45 5 min	Discuss, review, clarify and reach agreement on any additional changes to draft budget if needed	Discussion/ Decision	Committee/Mitten	N/A
5	5:50 5 min	Resolution No. 2024-05-01 approving the budget and setting the taxing limit for FY2024-2025	Decision	Zimmer-Stucky / Mitten	a) Resolution No. 2024-5-01
6	5:55 3 min	Announcements and reminders: <ul style="list-style-type: none"> Upcoming TSCC Hearing reminder 	Information	All	a) FY24-25 Budget Calendar
7	5:58	Adjourn		Zimmer-Stucky	N/A

Next Budget Committee and Related Meetings

TSCC Budget Hearing:

Tuesday, May 21st, 2024, 4:00 PM
 EMSWCD Office: 5211 N. Williams Ave
 Public Welcome & comments taken

Board Meeting:

Monday, June 3rd, 2024, 6:00 PM
 EMSWCD Office: 5211 N. Williams Ave.

4/1/2024



**East Multnomah Soil and Water Conservation District
FY24-25 Budget Committee #2 FINAL Meeting Minutes**

Monday, April 1st, 2024

5:01pm- Call to Order

Zimmer-Stucky called to order the second EMSWCD FY24-25 Budget Committee meeting at 5:01pm on Monday, April 1, 2024, at the EMSWCD office in Portland, OR.

5:01pm- Welcome

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

Board of Directors: Jasmine Zimmer-Stucky (At-Large 2 Director, Chair), Laura Masterson (Zone 2 Director, Secretary), Jim Carlson (At-Large 1 Director, Treasurer) (5:03pm), Joe Rossi (Zone 1 Director)

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

Staff: Kelley Beamer (Executive Director), Dan Mitten (Budget Officer, Chief of Finance & Operations), Kathy Shearin (Urban Lands Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Matt Shipkey (Land Legacy Program Manager), Rowan Steele (Headwaters Farm Program Manager), Alex Woolery (IT Analytics Specialist), Asianna Fernandez (Executive Assistant)

Public: Vaughn Mestman (TSCC Intern)

5:02pm- Approve Budget Committee #1 Minutes

MOTION: Masterson moved to approve the Budget Committee Meeting #1 Minutes from March 4, 2024. Rossi 2nd. Motion passed unanimously (4-0, Guebert absent)

5:03pm- Public Comment

Mestman introduced himself as a representative for TSCC, and he will just be listening and taking notes.

5:04pm- Follow up information from Budget Committee Meeting #1 – FY24-25 Budget infographics.

Beamer After the last Budget Committee Meeting, we thought looking at visuals would be a great way to see the numbers differently. Mitten spent a lot of time putting graphics together to tell the story of the FY 24-25 Budget.

Mitten prefaced that the infographics should show trends throughout the last three years and between actuals and budgets. He then presented the slideshow.

Slide 2 FY 24-25 Overall Appropriation by Program & Fund

Masterson How much will the District receive as our tax base for FY 24-25?

Mitten \$6.2 million proposed.

Masterson When you're talking about fiscal health of the budget, you usually call out both Profit and Loss, and Net Worth, which are not the same. Both aren't shown on the slide, where are the other assets? This pie chart shows the Land Conservation Fund overall, instead of only what was allocated to it in this budget cycle.

Mitten The Land Conservation Fund is 45% of the proposed FY 24-25 budget. Other physical assets are carried over to the Assets line on the Balance Sheet. This pie chart shows the proposal for how the funds will be allocated from the Beginning Fund balance with the added in tax revenue for the Fiscal Year.

Beamer This is a snapshot of the District funds as the Board has appropriated them. This answers how much money we have and what programs it's going towards. We're talking about the full annual cycle of \$6 million, and what the Land Conservation Fund (LCF) has accumulated over time to be a part of that bigger asset.

Masterson would like both pie charts (revenue and proposed annual budget) to be shown when discussing this topic and the Land Legacy Program. Of the total year's tax revenue, 45% is not going to LCF.

4/1/2024



Slides 3 & 4: Three Year Budget Trend by Program

Mitten Shows the General Fund, unappropriated reserves and contingency, Special Funds and each of the grant opportunities within the Grants Fund. The Grants Fund includes new and prior outstanding awards. Of the three-year trend, Rural Lands and Finance & Operations show an increase from FY 22-23. Conservation Legacy shows a complete decrease after FY22-23 since it was dissolved in the FY23-24 budget cycle. You'll then see Community Outreach & Engagement come into existence in FY 23-24. Headwaters Farm increased due to the office relocation project and the 'USDA grant initiatives. While the grant was not awarded to EMSWCD, some of those initiatives are being brought forward for FY24-25. Urban Lands has been mainly flat and consistent; however, there is a very slight increase in UL in FY 24-25 due to a new USGS project.

Masterson How was the USDA grant listed in the FY 23-24 budget cycle since the District didn't get it? Where is the large increase in Rural Lands coming from?

Mitten The USDA Grant opportunities were appropriated in the second Budget Committee of the FY23-24 cycle. Rural Lands took over much of Conservation Legacy, but some of the initiatives from the grant will continue without the grant funds which is why the trend continues to increase. The grant and associated initiatives were properly listed in FY 23-24 budget but while some of the initiatives continue to show up in FY 24-25 budget, the grant revenue does not.

Slide 5: Three Year Budget Trend by Program (continued)

Mitten F&O increased in FY 23-24 due to the office modifications. Rural Lands, from FY 23-24 to FY 24-25 the increase is the same as mentioned before, including absorbing Conservation Legacy. Headwaters Farm increased due to the office relocation and 'USDA initiatives.' We didn't get the resources from the grant, so now they are our initiatives.

Masterson What is still in F&O that's still keeping the budget high?

Mitten More capital improvements for the office, salary and benefits increases, including a large increase in health care premiums, and district wide contracted services. The website redo and CRM project are still in the budget as well.

Slide 6: Urban Lands Contracted Services Trend from FY 21-22 to FY24-25

Mitten In FY 21-22, there was a \$40,000 PSU environmental management project, but not again in the following year. In FY 22-23 to FY 23-24, there was an \$80,000 increase due to a \$75,000 increase in allocation for demonstration projects and an increase in Plant Sale related contracted services. The demonstration projects were removed from FY24-25 resulting in a small decrease from FY 23-24 to FY 24-25; however, there is still an increase in FY 24-25 over FY 22-23 due to a USGS Willamette River water monitoring project and an OSU extension project (Solve Pest Problems Website), and Plant Sale related services.

Slide 7: Special Funds Trend from FY 21-22 to FY 24-25

Mitten The Land Conservation Fund (LCF) was trending upwards from FY 21-22 to FY 22-23, decreasing to \$7,085,154 in FY 23-24, and then increasing to \$8,651,707 in FY 24-25. As of today, \$268,908 in interest has been allocated to LCF so far in this fiscal year alone. FY23-24 budget for interest in LCF was \$150,000. We're projecting \$300,000 in interest for the LCF in FY24-25. This shows Beginning Fund Balance plus interest plus the transfer from the General Fund. The bottom line in the graph shows the Grants Fund which has been steadily increasing over the years. This graph shows the large variance (~ \$6 million) between the two Funds.

Masterson sees a similar potential for confusion here to the general public as she did with the first graph. Would like to add the additional numbers/graphs as she mentioned before, especially since the LCF and Grants programs act differently. When we talk to the public and TSCC about this, this graph doesn't show the full record, and wants to ensure that it is understood that we are not newly allocating \$6 million to the LCF in the FY 24-25 budget alone.

4/1/2024



Beamer In total, what's newly allocated to LCF is \$1,150,000, which includes transfer from the General Fund, Interest, and anticipated revenue from any property transactions).

Zimmer-Stucky if we go that route for the LCF, we'll need to apply that logic to many other line items as well.

Slide 8: Special Funds (Grants Fund) Trend from FY 21-22 to FY 24-25

Mitten Each of the Grants Funds are broken down in the Budget document on page 25. This shows that the PIC grants have increased over the last few years, SPA has decreased, CLIP has increased, and SPACE and EFSOG have stayed consistent. There's been a larger interest in grant opportunities over the last several years, resulting in more money being allocated and subsequently being awarded.

Masterson appreciated the infographics.

5:39pm- Discuss, review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting

MOTION: Masterson moved to approve that there be no changes to the FY 24-25 Budget from today's Budget Committee Meeting #2 draft, Carlson 2nd. Motion passed unanimously (4-0, Guebert absent)

5:40pm- Announcements and Reminders

Mitten The Budget Committee Meeting #3 is on May 6th, scheduled for an hour, where we will go over the budget for approval along with some checklist items. Once approved, the TSCC Hearing on the FY24-25 Budget will be on May 21st, with the formal adoption in June.

Zimmer-Stucky suggested moving the Budget Committee #3 start time to 5:30pm.

MOTION: Carlson moved to reschedule the Budget Committee Meeting #3 to 5:30pm thereby amending the budget calendar. Rossi 2nd. Motion passed unanimously (4-0, Guebert absent)

5:42pm- Adjournment

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

FORM
LB-20

RESOURCES

EMSWCD '24-25 Budget Committee 3 Draft

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	-	1
2				2	Previously levied taxes estimated to be received	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	-	5
6	17,936	97,308	160,000	6	Op: Interest on Bank/LGIP Accts	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	-	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	-	- 13
14				14						14
15			8,000	15	RL: Reimbursements from Partners	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	-	16
17	-	19,500	15,000	17	RL: USFS Gorge Grant	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	-	20
21				21	HIP:	-	-	-	-	21
22	300	47,510	50,000	22	UL: Plant Sale Revenue (Gross Sales)	50,000	50,000	50,000	-	22
23				23	UL: NCR Workshop Sponsors					23
24				24	UL:					24
25				25	UL:					25
26		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	-	- 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	-	- 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	-	- 33

FORM
LB 30

**EXPENDITURE SUMMARY
GENERAL FUND**

EMSWCD '24-25 Budget Committee 3 Draft
East Multnomah SWCD

Modified Accrual Basis				Modified Accrual Basis						
Historical Data				Budget for Next Year 2024-2025						
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024	EXPENDITURE DESCRIPTION	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	-	-	1
2	732,827	771,123	875,981	2 Rural Lands Program	915,600	915,600	915,600	-	-	2
3	493,976	579,821	498,200	3 Urban Lands Program	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	-	-	5
6	245,235	264,816	319,200	6 Headwaters Farm Program	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	-	-	8
9				9 MATERIALS AND SERVICES						9
10	441,133	324,114	605,430	10 Finance & Operations	586,630	586,630	586,630	-	-	10
11	311,753	376,334	972,004	11 Rural Lands Program	983,147	983,147	983,147	-	-	11
12	173,032	235,410	422,600	12 Urban Lands Program	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	-	-	14
15	144,843	123,345	308,918	15 Headwaters Farm Program	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	-	-	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
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	-	-	22
23	33,075	43,284	485,000	23 TOTAL CAPITAL OUTLAY	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	-	-	30
31	714,085	1,076,815	1,299,435	31 Transfer to Grants Fund	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	-	-	34
35	1,214,085	1,626,815	2,208,435	35 TOTAL TRANSFERS & CONTINGENCIES	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	-	-	36
37	4,292,381	4,969,675	1,971,060	37 Ending Fund Balance	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	-	-	38

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '24-25 Budget Committee 3 Draft

East Multnomah SWCD

Modified Accrual Basis

ENTIRE GENERAL FUND

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		
					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	-	-	1
2	178,499	201,515	215,000	2	Payroll Taxes	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	-	-	3
4	423,678	404,860	509,130	4	Employee Benefits	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	-	-	9
10				10							10
					MATERIALS AND SERVICES						
11				11							11
12	24,026	24,000	24,000	12	Contracted Bookkeeper	24,000	24,000.00	24,000	-	-	12
13	5,650	5,800	8,000	13	Contracted Audit Services	8,500	8,500.00	8,500	-	-	13
14	42,999	23,462	40,000	14	Contracted Attorney	35,000	35,000.00	35,000	-	-	14
15	19,700	19,013	33,000	15	Contracted Information Technology Support	25,800	25,800.00	25,800	-	-	15
16	778,264	767,845	1,632,939	16	Contracted Services	1,601,245	1,601,245.00	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	-	-	21
22	882	2,755	2,875	22	Bank/LGIP Fees	3,075	3,075	3,075	-	-	22
23	265	290	300	23	Bulk Mail Permit Renewal	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	-	-	24
25	7,510	6,097	11,115	25	Licenses and Fees	13,090	13,090	13,090	-	-	25
26	8,610	7,695	8,363	26	Taxes	8,400	8,400	8,400	-	-	26
27	19,057	24,716	23,508	27	Utilities	23,700	23,700	23,700	-	-	27
28	24,063	27,230	31,782	28	Telecommunications	30,752	30,752	30,752	-	-	28
29	23,267	38,570	52,050	29	Repairs/Maintenance	44,750	44,750	44,750	-	-	29
30	20,044	25,521	28,650	30	Insurance	28,300	28,300	28,300	-	-	30
31	3,253	8,349	11,450	31	Office Supplies	11,250	11,250	11,250	-	-	31
32	279	4,416	9,820	32	Postage/Delivery	11,370	11,370	11,370	-	-	32
33	4,380	7,718	21,300	33	Printing/Copying	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	-	-	34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '24-25 Budget Committee 3 Draft

East Multnomah SWCD

Modified Accrual Basis

ENTIRE GENERAL FUND

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	-	-	35
36	554	570	9,900	36 Signage, Banners, Displays	14,100	14,100	14,100	-	-	36
37	870	18,024	46,750	37 Public Relations Promo	51,000	51,000	51,000	-	-	37
38	19,540	13,977	15,525	38 Dues	21,125	21,125	21,125	-	-	38
39	42,557	55,831	79,233	39 Subscriptions	72,082	72,082	72,082	-	-	39
40	55,109	47,106	63,775	40 Program Supplies	81,180	81,180	81,180	-	-	40
41	15,419	29,085	75,000	41 Plants & Materials	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	-	-	42
43	115	5,837	12,960	43 Equipment Rental/Lease	17,920	17,920	17,920	-	-	43
44	8,985	6,512	8,500	44 Vehicles: Rent/Lease	1,000	1,000	1,000	-	-	44
45	11,012	15,697	25,550	45 Training/Development: Staff	28,800	28,800	28,800	-	-	45
46	-	285	5,000	46 Training/Development: Board	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	-	-	47
48	-	524	4,500	48 Out of Town Travel: Board	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	-	-	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	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	-	-	51
52	1,826	5,853	14,360	52 Meeting Refreshments, Annual, Budget, Board Mtgs	17,860	17,860	17,860	-	-	52
53	-	2,729	-	53 Misc Expenses	500	500	500	-	-	53
54	510	489	750	54 Payroll Services	750	750	750	-	-	54
55				55 Program Grants to Others	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	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	36,808	38,000	59 Office/Field Equipment	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	-	-	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	-	-	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 3 Draft

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						
70	-	-	359,000	70	CONTINGENCIES					500,000.00	500,000.00	500,000.00	-	-	70
71	-	-	359,000	71	Contingency					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	-	-	73
74	500,000	550,000	550,000	74	Transfer to Land Conservation Fund					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	-	-	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	-	-	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	-	-	83
84	4,292,381	4,969,675	1,971,060	84	ENDING FUND BALANCE					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	-	-	85

FORM
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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '24-25 Budget Committee 3 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	429,158	601,348	621,306	1	Salaries and Wages (Total of 5.5 FTE)	651,100	651,100	651,100	-	1
2	42,849	53,352	59,600	2	Payroll Taxes	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
4	90,328	90,538	116,730	4	Employee Benefits	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	-	- 9
10				10						10
				MATERIALS AND SERVICES						
12	24,026	24,000	24,000	12	Contracted Bookkeeper	24,000	24,000	24,000	-	12
13	5,650	5,800	8,000	13	Contracted Audit Services	8,500	8,500	8,500	-	13
14	29,594	12,517	20,000	14	Contracted Attorney	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	-	15
16	234,382	101,595	266,000	16	Contracted Services	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	-	21
22	741	819	800	22	Bank/LGIP Fees	1,000	1,000	1,000	-	22
23	265	290	300	23	Bulk Mail Permit Renewal	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	-	24
25	6,832	4,341	7,390	25	Licenses and Fees	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	-	27
28	13,322	14,535	17,100	28	Telecommunications	17,700	17,700	17,700	-	28
29	11,417	9,407	15,500	29	Repairs/Maintenance	15,500	15,500	15,500	-	29
30	20,044	25,521	28,650	30	Insurance	28,300	28,300	28,300	-	30
31	3,133	8,076	9,000	31	Office Supplies	9,000	9,000	9,000	-	31
32	186	3,320	900	32	Postage/Delivery	900	900	900	-	32
33	2,039	3,851	5,600	33	Printing/Copying	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	-	34

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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '24-25 Budget Committee 3 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	5,927	-	1,500	35 Advertising	1,500	1,500	1,500	-	35
36	55	-	3,500	36 Signage, Banners, Displays	5,000	5,000	5,000	-	36
37	820	9,822	30,250	37 Public Relations Promo	30,000	30,000	30,000	-	37
38	15,665	10,599	12,625	38 Dues	18,025	18,025	18,025	-	38
39	12,401	30,159	50,365	39 Subscriptions	43,165	43,165	43,165	-	39
40	283	438	2,000	40 Program Supplies	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	-	42
43	-	235	500	43 Equipment Rental/Lease	500	500	500	-	43
44	637	588	1,500	44 Vehicles: Rent/Lease	1,000	1,000	1,000	-	44
45	8,690	2,978	6,000	45 Training/Development: Staff	12,000	12,000	12,000	-	45
46	-	285	5,000	46 Training/Development: Board	5,000	5,000	5,000	-	46
47	-	1,620	4,750	47 Out of Town Travel: Staff	4,500	4,500	4,500	-	47
48	-	524	4,500	48 Out of Town Travel: Board	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	-	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	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	-	51
52	1,231	3,432	6,800	52 Meeting Refreshments, Annual, Budget, Board Mtgs	6,500	6,500	6,500	-	52
53	-	329	-	53 Misc Expenses	-	-	-	-	53
54	510	489	750	54 Payroll Expense	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	-	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	-	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	-	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

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**DETAILED EXPENDITURES
Finance & Operations**

EMSWCD '24-25 Budget Committee 3 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	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	-	-	85

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '24-25 Budget Committee 3 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	539,177	583,316	636,781	1 Salaries and Wages (Total of 6.0 FTE)	660,800	660,800	660,800	-	1
2	53,152	57,943	61,200	2 Payroll Taxes	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	-	3
4	132,174	122,518	142,300	4 Employee Benefits	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	-	- 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	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	-	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	-	24
25	115	19	625	25 Licenses and Fees	400	400	400	-	25
26			7,700	26 Taxes	7,700	7,700	7,700	-	26
27			2,182	27 Utilities	2,182	2,182	2,182	-	27
28	3,407	3,228	4,660	28 Telecommunications	3,500	3,500	3,500	-	28
29			3,000	29 Repairs/Maintenance	3,000	3,000	3,000	-	29
30				30 Insurance	-	-	-	-	30
31	24	-	600	31 Office Supplies	600	600	600	-	31
32	66	64	1,050	32 Postage/Delivery	1,100	1,100	1,100	-	32
33	1,670	399	4,600	33 Printing/Copying	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	-	34

FORM
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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '24-25 Budget Committee 3 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	500	-	-	35
36	499	-	800	36 Signage, Banners, Displays	1,000	1,000	1,000	-	-	36
37	50	-	500	37 Public Relations Promo	5,000	5,000	5,000	-	-	37
38	-	428	2,400	38 Dues	2,600	2,600	2,600	-	-	38
39	5,113	8,926	10,981	39 Subscriptions	11,030	11,030	11,030	-	-	39
40	3,034	1,637	13,915	40 Program Supplies	7,360	7,360	7,360	-	-	40
41	11,011	16,037	45,000	41 Plants & Materials	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	-	-	42
43	115	270	1,000	43 Equipment Rental/Lease	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	-	-	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	-	-	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	-	-	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	-	-	51
52	500	763	500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	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	-	-	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	-	-	61
62	-	-	-	62 Purchase of Real Property	-	-	-	-	-	62
63	-	-	10,000	63 TOTAL CAPITAL OUTLAY	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

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '24-25 Budget Committee 3 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	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	-	-	85

FORM
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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '24-25 Budget Committee 3 Draft

East Multnomah SWCD

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					PERSONNEL SERVICES						
1	373,398	446,124	375,100	1	Salaries and Wages (Total of 4.0 FTE)	398,300	398,300	398,300	-	1	
2	37,236	43,849	37,000	2	Payroll Taxes	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	
4	82,586	89,180	82,700	4	Employee Benefits	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	-	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	-	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	-	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	-	25	
26				26	Taxes				-	26	
27				27	Utilities				-	27	
28	2,055	3,514	3,500	28	Telecommunications	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	-	31	
32	-	1,032	6,500	32	Postage/Delivery	8,000	8,000	8,000	-	32	
33	671	2,980	8,000	33	Printing/Copying	12,000	12,000	12,000	-	33	
34	350	90	3,000	34	Office Furnishings and Equipment	3,000	3,000	3,000	-	34	

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '24-25 Budget Committee 3 Draft

East Multnomah SWCD

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35	1,501	-	5,000	35	Advertising	5,000	5,000	5,000	-	35
36	-	-	2,500	36	Signage, Banners, Displays	5,000	5,000	5,000	-	36
37	-	8,202	12,000	37	Public Relations Promo	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	-	39
40	15	1,976	4,000	40	Program Supplies	6,000	6,000	6,000	-	40
41	4,408	13,048	30,000	41	Plants & Materials	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	-	42
43	-	5,332	7,500	43	Equipment Rental/Lease	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	-	45
46				46	Training/Development: Board	-	-	-	-	46
47	-	4,730	2,000	47	Out of Town Travel: Staff	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	-	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	-	51
52	-	1,127	3,000	52	Meeting Refreshments, Annual, Budget, Board Mtgs	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	-	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
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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '24-25 Budget Committee 3 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	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	-	-	85

FORM
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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '24-25 Budget Committee 3 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		366,600	1	Salaries and Wages (Total of 3.5 FTE)	382,900	382,900	382,900	-	1
2		36,200	2	Payroll Taxes	38,100	38,100	38,100	-	2
3		1,500	3	Worker's Comp Insurance Policy	1,400	1,400	1,400	-	3
4		98,200	4	Employee Benefits	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	-	502,500	9	TOTAL PERSONNEL SERVICES	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	-	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	-	22
23			23	Bulk Mail Permit Renewal				-	23
24		600	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	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	-	28
29			29	Repairs/Maintenance	-	-	-	-	29
30			30	Insurance	-	-	-	-	30
31		350	31	Office Supplies	350	350	350	-	31
32		1,370	32	Postage/Delivery	1,370	1,370	1,370	-	32
33		2,700	33	Printing/Copying	2,700	2,700	2,700	-	33
34		2,550	34	Office Furnishings and Equipment	2,550	2,550	2,550	-	34

FORM
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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '24-25 Budget Committee 3 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	3,900	-		35
		2,300	36	Signage, Banners, Displays	2,300	2,300	2,300	-		36
		4,000	37	Public Relations Promo	4,000	4,000	4,000	-		37
		500	38	Dues	500	500	500	-		38
		7,990	39	Subscriptions	7,990	7,990	7,990	-		39
		2,250	40	Program Supplies	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	-		43
			44	Vehicles: Rent/Lease	-	-	-	-		44
		4,800	45	Training/Development: Staff	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	-		47
			48	Out of Town Travel: Board	-	-	-	-		48
		1,600	49	Local Mileage, Parking, Bus: Staff	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	-		51
		3,660	52	Meeting Refreshments, Annual, Budget, Board Mtgs	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	-	-	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
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**DETAILED EXPENDITURES
Community Outreach & Engagement**

EMSWCD '24-25 Budget Committee 3 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	674,595	-	-	83
84				84	ENDING FUND BALANCE						84
85	-	-	635,315	85	TOTAL REQUIREMENTS	674,595	674,595	674,595	-	-	85

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DETAILED EXPENDITURES

EMSWCD '24-25 Budget Committee 3 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
				PERSONNEL SERVICES					
1	170,861	186,884	222,100	1 Salaries and Wages (Total of 2.5 FTE)	229,000	229,000	229,000	-	1
2	17,075	18,681	21,000	2 Payroll Taxes	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	-	3
4	53,515	55,912	69,200	4 Employee Benefits	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	-	- 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	-	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	-	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	-	25
26	646	640	663	26 Taxes	700	700	700	-	26
27	13,644	14,072	13,326	27 Utilities	13,518	13,518	13,518	-	27
28	3,944	3,805	4,002	28 Telecommunications	3,552	3,552	3,552	-	28
29	10,570	23,548	33,550	29 Repairs/Maintenance	26,250	26,250	26,250	-	29
30				30 Insurance	-	-	-	-	30
31	66	84	500	31 Office Supplies	300	300	300	-	31
32	-	-		32 Postage/Delivery	-	-	-	-	32
33	-	-	400	33 Printing/Copying	400	400	400	-	33
34	579	-	900	34 Office Furnishings and Equipment	500	500	500	-	34

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DETAILED EXPENDITURES

EMSWCD '24-25 Budget Committee 3 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
35	-	2,209	2,090	35 Advertising	2,090	2,090	2,090	-	35
36	-	-	800	36 Signage, Banners, Displays	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	-	39
40	50,657	39,832	41,610	40 Program Supplies	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	-	42
43	-	-	3,460	43 Equipment Rental/Lease	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	-	45
46				46 Training/Development: Board	-	-	-	-	46
47	-	658	1,230	47 Out of Town Travel: Staff	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	-	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	-	51
52	54	-	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,200	1,200	1,200	-	52
53		500		53 Misc Expenses	500	500	500		53
54			-	54 Payroll Services				-	54
55				55 Program Grants to Others	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	-	56
57				57					57
58				58 CAPITAL OUTLAY					58
59	-	36,808	38,000	59 Office/Field Equipment	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	-	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	-	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 Budget Committee 3 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	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	-	-	85

FORM
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DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '24-25 Budget Committee 3 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	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

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DETAILED EXPENDITURES

EMSWCD '24-25 Budget Committee 3 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
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DETAILED EXPENDITURES
Conservation Legacy Program
 Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '24-25 Budget Committee 3 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 3 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	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	-	-	5
6	42,113	230,957	150,000	6	Interest	300,000	300,000	300,000	-	-	6
7	-	-	-	7	Anticipated revenue from sale of property	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	-	-	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	-	-	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	-	-	15
16	200,000	1,200,000		16	External Grant Award, Partnership Acquisition Oppo	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	-	-	18
19				19							19
20				20	REQUIREMENTS - MATERIALS & SERVICES						20
21			150,000	21	Contracted Attorney	150,000	150,000	150,000	-	-	21
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	150,000	150,000	-	-	22
23				23							23
24	200,000	1,201,500	7,085,154	24	Total Expenses	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	-	-	29

FORM
LB 10

SPECIAL FUNDS
Grants Fund

EMSWCD '24-25 Budget Committee 3 Draft

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		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	811,100	327,750	507,565	1	Beginning Fund Balance	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	-	-	5
6	6,479	35,532	25,000	6	Interest	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	-	-	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	-	-	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	-	-	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	-	-	16
17	606,426	270,131	250,000	17	PIC (Prtnrs In Conservation) Grants-prior outstanding	460,000	460,000	460,000	-	-	17
18			100,000	18	People's Garden Initiative Grants	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	-	-	19
20	-	-	50,000	20	CLIP (Cost Share to Landowners)-prior outstanding	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	-	-	21
22			15,000	22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	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	-	-	23
24			35,000	25	Strategic Partnerships-prior outstanding	30,000	30,000	30,000	-	-	24
25		50,000	75,000	26	Equity-focused Strategic Opportunity Grants	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	-	-	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	-	-	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	-	-	33

FORM
LB 10

SPECIAL FUNDS

Partner Grants Management Fund

EMSWCD '24-25 Budget Committee 3 Draft

East Multnomah SWCD

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Budget for Next Year 2024-2025

	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	-	-	6
7				7						7
8				8						8
9	-	-	25,000	9 Total resources, except taxes to be levied	25,000	25,000	25,000	-	-	9
10			-	10 Taxes necessary to balance						10
11			-	11 Taxes collected in year levied						11
12	-	-	25,000	12 TOTAL RESOURCES	25,000	25,000	25,000	-	-	12
13				13						13
14				14 REQUIREMENTS - MATERIALS & SERVICES						14
15	-	-	25,000	15 OWEB Small Grants	25,000	25,000	25,000	-	-	15
16			-	16 Other Grants						16
17	-	-	25,000	17 TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	-	-	17
18				18						18
19				19						19
20				20						20
21				21						21
22	-	-	25,000	22 Total Expenses	25,000	25,000	25,000	-	-	22
23				23						23
24				24						24
25				25						25
26				26						26
27	-	-	-	27 Ending Fund Balance	-	-	-	-	-	27
28	-	-	25,000	28 TOTAL REQUIREMENTS	25,000	25,000	25,000	-	-	28



**East Multnomah Soil and Water Conservation District
Budget Committee Resolution No 2024-05-01**

Approval of FY 24-25 Budget and certification of tax

BE IT RESOLVED that the Budget Committee of the East Multnomah Soil and Water Conservation District hereby approves the budget as amended by the Committee and sets the maximum tax levy for FY 2024-2025 at the permanent rate limit for the District which is .1000/\$1000 assessed value or ten cents (\$0.10) per thousand.

Approved and declared adopted by a majority of the Budget Committee on this 6th day of May 2024.

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

By: _____
Jasmine Zimmer-Stucky, Presiding Officer



Budget Calendar Fiscal Year 2024-2025

East Multnomah Soil and Water Conservation District

2nd Amended 4/1/2024

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

	Actions: Red = Budget Committee Meeting; Green = Regular Board Meeting	2024						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
1	Draft budget calendar is sent to TSCC	8						<i>There is no requirement for the governing body to formally approve the budget calendar.... Budget Manual for Local Gov'ts. in Multnomah Co., p. 9.</i>
2	Regular District Board meeting, 6:00 PM held at EMSWCD Office (5211 N Williams Ave.)		5					1. Board appoints budget officer. 2. Budget calendar is adopted.
3	Budget officer with staff prepares draft budget and budget message for Budget Committee review.		6->	<-3				
4	Legal notice is published of Budget Committee's first meeting. Notice is also posted on website to meet notification guidelines. Includes notice that public testimony will be taken at the second meeting but not the first one and other required information listed in Budget Manual for Local Gov'ts in Multnomah Co., p. 42-43.		14					
5	First meeting of the Budget Committee at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting No public comment will be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.			4 4:00-6:00 PM				1. Appoint the presiding officer 2. Receive the budget message and draft budget. 3. Establish procedures for receiving public testimony. 4. Review proposed budget and request changes.
6	Budget officer works with staff to revise the budget.			5-><-31				
7	Legal notice is published of the Budget Committee's second meeting. Notice is also posted on website to meet notification guidelines.			13				
8	Second meeting of the Budget Committee at 5:00 PM held at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.				1 5:00-6:00 PM			1. Public questions and comments will be taken at this meeting. 2. Review revised budget and request any additional revisions.
9	Budget officer works with staff to prepare final budget for Budget Committee approval.				2->	<-5		
10	Legal notice is published of the Budget Committee's third meeting. Notice is also posted on website to meet notification guidelines (notice of the TSCC hearing on May 21 will also be published at this time on the website).				17			



Budget Calendar Fiscal Year 2024-2025

East Multnomah Soil and Water Conservation District

2nd Amended 4/1/2024

	Actions	2024						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
11	<p>Final meeting of the Budget Committee at 5:30 PM at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting Public comment will not be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District’s website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.</p>					6 5:30-6:00 PM		1. Review final changes to budget. 2. Resolution to approve budget. 3. Resolution setting maximum tax levy.
12	Budget officer will submit approved budget to TSCC. Include all documents outlined in Budget Manual for Local Gov’ts. in Multnomah Co., p. 48-50.					7		
13	Publish legal notice <u>one time</u> announcing the TSCC public hearing and including the budget summary in <u>The Oregonian</u> . Must include the required information listed in Budget Manual for Local Gov’ts. in Multnomah Co., p. 51.					8		
14	<p>TSCC budget hearing at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</p>					21		1. The District presents an overview of the budget and responds to questions from the Commissioners and the public. 2. The Commission receives testimony from any persons present.
15	TSCC will send certification letter and any concerns to District Board.					22-31		
16	<p>Regular District Board meeting 6:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</p>						3 *	1. Consider public testimony given at the TSCC hearing. 2. Respond to TSCC certification letter. 3. Adopt the budget. 4. Make appropriations. 5. Declare and categorize taxes. 6. Approve BC#3 meeting minutes. <i>* Deadline for Board to adopt the budget is June 30.</i>
17	<p>Adopted budget is sent to TSCC within 30 days of adoption. Adopted budget is sent to Shelly Shelton &/or Larry Steele at Multnomah County Tax Assessor’s office.</p>						4-30	