



## FY 24-25 Budget Committee Meeting #2 Agenda

### East Multnomah Soil & Water Conservation District

Monday April 1<sup>st</sup>, 2024 @ **5:00 PM**

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

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

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

Item #	Time	Agenda Item	Purpose	Presenter	Packet
1	5:00 5 min	Welcome & Introductions	Welcome	Zimmer-Stucky	N/A
2	5:05 5 min	<ul style="list-style-type: none"><li>Review/Revise Agenda</li><li>Review previous action items</li><li>Approval of Budget Committee #1 Minutes</li></ul>	Information Information <b>Decision</b>	Zimmer-Stucky/All	a) 3/4/24 Budget Committee #1 Minutes
3	5:10 5 min	Public Comment <sup>1</sup>	Information	Public	N/A
4	5:15 30 min	Follow up information from Budget Committee Meeting # 1 <ul style="list-style-type: none"><li>FY24-25 Budget Infographics</li></ul>	Discussion	Mitten / Beamer	a) FY24-25 Budget Infographics w/ Notes b) BC2 Draft FY24-25 Budget
5	5:45 5 min	<ul style="list-style-type: none"><li>Discuss, review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting</li></ul>	Discussion/ <b>Decision</b>	Zimmer-Stucky / Committee/Mitten	N/A
6	5:50 3 min	<b>Announcements and reminders:</b> Additional changes should be made at next Budget Committee meeting (no later) to minimize chance of errors.	Information	All	a) FY24-25 Budget Calendar
7	5:53	<ul style="list-style-type: none"><li>Adjourn</li></ul>		Zimmer-Stucky	N/A

### Next Budget Committee and Related Meetings

Board and Budget Committee Meeting #3: Monday, May 5<sup>th</sup>, 2024, 5:00 PM  
EMSWCD Office: 5211 N. Williams Ave.  
No public comment will be taken.

TSCC Budget Hearing: Tuesday, May 21<sup>st</sup>, 2024, 4:00 PM  
EMSWCD Office: 5211 N. Williams Ave  
Public Welcome & comments taken

Board Meeting: Monday, June 3<sup>rd</sup>, 2024, 6:00 PM  
EMSWCD Office: 5211 N. Williams Ave.

<sup>1</sup> Each member of the public who wishes to speak shall be given approximately 3 minutes.

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**East Multnomah Soil and Water Conservation District  
FY24-25 Budget Committee # 1 **FINAL** Meeting Minutes**

Monday, March 4<sup>th</sup>, 2024

**4:02pm- Call to Order**

**Zimmer-Stucky** called to order the first EMSWCD FY24-25 Budget Committee meeting at 4:03pm on Monday, March 4, 2024, at the EMSWCD office in Portland. OR.

**4:02pm- Welcome**

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

**Board of Directors:** Jasmine Zimmer-Stucky (At-Large 2 Director, Chair), Mike Guebert (Zone 3 Director, Vice-Chair), Laura Masterson (Zone 2 Director, Secretary), Jim Carlson (At-Large 1 Director, Treasurer) (virtual) (5:35pm), Joe Rossi (Zone 1 Director) (4:07pm)

**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), Heather Nelson Kent (CO&E Program Supervisor), Matt Shipkey (Land Legacy Program Manager), Rowan Steele (Headwaters Farm Program Manager), Asianna Fernandez (Executive Assistant)

**Public:** N/A

**4:03pm- Appoint Presiding Officer**

**MOTION: Guebert moved to appoint Zimmer-Stucky as the Presiding Officer of the FY24-25 Budget Committee. Masterson 2<sup>nd</sup>. Motion passed unanimously (3-0, Rossi and Carlson not present)**

**4:03pm- Big Picture Budgeting**

**Beamer** It's been nice to step into the Executive Director role at this time, giving her a chance to review each program, the Budget, and Strategic Plan, seeing how they all work together. It's also an opportunity to ensure what we do is directly connected to the Strategic Plan and goals. Looking at the big picture, as she looks to FY 24-25, she sees the budget as allowing the District to double down on core service work and moving into new areas of impact. There will be more information today about new programs supporting new farmers and land access, as well as other programs that show our deep commitment to land and water health in lands we own. In the urban area, we'll be doubling down on community partnerships and finding where we can scale up. You'll also see how the District plans to communicate with our constituents more strategically through the updated website and partnerships between programs and the Community Outreach & Engagement program.

**Joe Rossi** arrived at 4:07pm

**4:07pm- Present Budget Message**

**Mitten** presented the FY 24-25 Budget Message highlights:

- Page 3: General Fund
  - Personnel Services are increasing by 5.91% from \$2,996,187 in FY23-24 to \$3,173,330 in proposed FY24-25 due mostly to benefit costs increases and salary increases.
  - Material and Services are **decreasing** by 0.5% from \$2,441,767 in FY23-24 to \$2,440,569 in proposed FY24-25 due to a decrease in contracted professional services and programmatic costs for the next Fiscal Year.
  - Capital Outlay is **decreasing** by 11% due to the completion of the prior year building modifications but it does still include some office improvements and modifications at the Headwaters Farm office plus some additional small items needed at the main office.
  - The Contingency Fund is increasing by 39.3% from \$359,000 in FY23-24 to \$500,000 in

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proposed FY 24-25 to ensure we reserve funds for unforeseen events and circumstances throughout the new fiscal year related to projects or initiative outcomes determined after this budget is adopted, especially with a new Executive Director on board.

- Page 3: We will be using the CPI W-west size A index for salary and wage schedule, adjusting for inflation.
- Page 5: Mitten, as Budget officer, recommends that EMSWCD again levy at the full tax rate allowed. EMSWCD sets the maximum tax levy at 0.10/\$1,000 assessed value or ten cents (\$0.10) per thousand.

**Zimmer-Stucky** found the Budget Message to be very clear, and agrees that with the new Executive Director, we don't know where contingency fund might end up being used.

**Guebert** If we did have a new project come up in which we do need to pull from contingency, we still have to do a budget amendment, right?

**Mitten** Correct.

#### **4:16pm- Present and review Draft Budget for FY23-24**

**Mitten** All of these Budget Narratives tie back to the Strategic Plan and Goals. The narratives speak to the programmatic highlights and changes from FY 23-24 to FY 24-25. On page 1, under General Fund Resources the estimated beginning fund balance is \$3,773,420 million. Other resources (besides Property Tax) that we anticipate getting come out to \$487,851. The estimated Property Tax has increased to \$6,279,272, which includes reduction for compression and non-collectable amount. Transfers to the Land Conservation Fund and the Grants fund is \$1,993,754 , and contingency is set at \$500,000. The unappropriated ending fund balance is \$2,001,890, which represents our reserves and is untouchable once the budget is adopted.

Total Resources and Expenditures balance at \$10,540,543.

**Laura Masterson** arrived in person at 4:19pm.

#### **Finance & Operations (F&O) Narrative**

1. Policy Development & Management – no additional impact on budget
2. Contracting – no additional impact on budget
3. Equity Team: Action Plan & Items

**Masterson** asked for an explanation of how the Equity Team shows up in the Budget since it doesn't have its own line item.

**Mitten** Most of the funding is in contracted services, but it's all integrated throughout the F&O budget. Each program also has their own built-in funds budgeted for equity-related work specific to their program.

4. Website Update/Redesign

**Guebert** Will we be contracting someone to do this work? Are there any funding additions for the website work?

**Mitten** We have not done any procurement or solicitation for this work yet, but it will be an agency or freelance contractor who will be assisting us. As for funding, we were not able to get this work started in FY 23-24, so those same funds are being budgeted once again in FY 24-25.

5. Building Upgrades and Conference Room Technology Upgrade

**Masterson** mentioned how nice it is to have the hybrid meeting set up.

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**Beamer** It is nice to have the upgraded office available now for staff to come to more often.

**Mitten** mentioned that there are small updates that still need to be done to the office.

#### Rural Lands Narrative

**Mitten** noted that on the Budget document, in the far-left columns of the LB form, you see a big difference in FY 21-22 and FY 22-23 when compared to FY 23-24. FY 21-22 and 22-23 are actual preceding years, meaning actual spent dollars and FY 23-24 represents budgeted amounts not yet audited.

1. Outreach to Farmers – no additional impact on budget

2. Technical and Financial Assistance for Farmers – no additional impact on budget

**Masterson** asked why there is a large increase between what was spent in FY 22-23 compared to the budgeted amount in FY 23-24?

**DiLeone** reminded the Board that in FY 23-24, the District liquidated the Conservation Legacy Program, and the Land Legacy programs got added to the Rural Lands Program.

**Mitten** The FY 23-24 Budget also includes the USDA Grant initiatives that the District applied for, but didn't end up being awarded, so we can't touch those funds. You can see this line item remains blank on the Resources page of the proposed 24-25 Budget. There will be a similar situation in Contracted Services for the OSU Extension program that we recently did a 23-24 amendment for, but planned an increase in those funds for 24-25. The ODA grant that the District receives gets split into the Rural Lands program as well as the F&O program, which is why it's listed in the General Fund.

**Action Item: Mitten** to add clarity around the USDA Grant and OSU Extension for the TSCC's understanding during the Hearing.

3. Water Quality Monitoring and Implementation of ODA's Agricultural Water Quality Plans – no additional impact on budget.

4. Revegetate Waterways – StreamCare – no additional impact on budget.

**Zimmer-Stucky** When the narrative lists "no additional impact on budget," that means there aren't any new dollars allocated to it?

**DiLeone** The cost of the crews we hire has increased, so expenses may be increasing, but it's such a small change and it's not something new we're doing within the program, so it doesn't need to be mentioned here.

**Guebert** If we go beyond the five years that we currently are allocating for StreamCare, would that have a Budget impact?

**DiLeone** No, we decide how long each project will take on a case-by-case basis, so we can plan accordingly. The long-term protection is determined by if the Board wants to put an easement on those areas, but that project hasn't been decided.

**Zimmer-Stucky** Have we considered bringing StreamCare into the urban growth boundary?

**DiLeone** When the StreamCare program was developed, the Board wanted to be very strategic about it, so within the City of Troutdale, yes because they have a large riparian area. Within the City of Gresham, not so much. Within the City of Portland, we can't handle funding all the landowners along all of the creeks, so we do not promote or offer it here, but we do provide funding to the Johnson Creek Watershed Council to do that Creek Care work, and landowners can use CLIP grants for those initiatives.

5. Control Invasive Weeds – no additional impact on budget.

6. Carbon Sequestration – no additional impact on budget.

**Guebert** Are we currently quantifying the plantings we do within StreamCare for their carbon sequestration potential?

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**DiLeone** No, we're not.

**Beamer** was excited, when she started as Executive Director, to make the connection between the Nature Conservancy's study on the pathways to natural climate solutions in Oregon that states that riparian reforestation has the highest possible outcome, and Dr. Rose Graves' studies done at Portland State University. The real challenge is through private ownership, so our program can provide that partnership.

**Masterson** That sort of modeling wasn't available when we started StreamCare.

#### 7. OSU Extension

**Zimmer-Stucky** We are allocating \$150,000 in case we want to continue talking to partners about matching us or contributing.

**Beamer** It holds our commitment to the project as we launch it.

**Mitten** FY 23-24 has \$85,000 appropriated towards it in Contracted Services with \$8,000 from partners reimbursement to us.

**Masterson** How'd we go from \$326,468 to \$837,825 in Contracted Services?

**Mitten** The \$837,825 included the \$150,000, adding in Land Legacy, and OSU Extension funds. Reminded that the two preceding years' columns on the far left of the budget document show actual spent amount while the current FY and the proposed are projections. Land Legacy was originally in Conservation Legacy but now it's in Rural Lands, so those budget numbers show up as blank on Conservation Legacy tab but show the two preceding years spend. Those numbers plus the two preceding years for RL should close the gap between actual spend and budget; however, actual spend will always show less than budgeted unless there is 100% spend of the line item.

#### 8. Working Farmland Projects – no additional impact on budget

#### 9. Natural Area and Access to Nature Projects– no additional impact on budget

#### 10. Farm Access / Farm Transition – added \$22,000 in Contracted Services & stipends.

**Guebert** is this initiative something we've talked about before?

**DiLeone** it was in the USDA Grant.

**Beamer** This is one of those new ideas. We thought about putting money into research about how to support new farmers and land access. This is a piece that would be helpful in establishing research, but not going through the full commitment of providing grants to secure land. The Farm Bill and Infrastructure Bill show a very competitive demand for land capital funding, showing there's a big need for more funding.

**Guebert** Is there someone who can do that study that we know of already?

**Shipkey** There isn't someone we know of yet, but yes there are folks who do this work. There are also programmatic examples we can look into.

#### 11. Stewardship – added \$88,200 in Contracted Services, Improvements on Real Property, Licenses and Fees, and Improvements to Big Creek.

**Zimmer-Stucky** drives past the farm road CLIP project on Whiteker all the time and sees the difference that the program makes!

**Guebert** Is there any money in the budget to look at what we're going to do at Big Creek? Or for hiring consultants to help them create plans or anything?

**DiLeone** We're going to discuss options for that property at the next LLC Meeting. We haven't budgeted for that step yet. If the Board decides not to sell that property, we may need money in the budget to work on it in the future.

**Guebert** That's where the Contingency Fund could be utilized as well.

**Masterson** This shows up in a couple different line items. Wanted to ensure we're acknowledging that we're doing stewardship on all the properties we're managing.

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### Urban Lands Narrative

1. Adult Education – no additional impact on budget

**Zimmer-Stucky** sees this work going hand in hand with the website upgrades. She often sends people to the website for urban lawn efforts.

**Guebert** If the workshops are online, are they recording and can they be accessed later?

**Shearin** Yes, we're also working on shifting back into in person/hands on workshops too. We're responding to the shift we see in client interest back towards in-person events.

2. Technical and Financial Assistance – no additional impact on budget

**Zimmer-Stucky** thanked the UL team for following the Strategic Plan and including some consideration of the renter constituents and reaching out to multi-family properties.

3. Large-scale Partnership/Demonstration Projects – no additional impact on budget

**Beamer** When looking at scaling up these large demonstration opportunities, it's in line with development community, especially in places like Culley Park, where the project is not going through our budget but through a partner/corporate budget instead.

4. Plant Sale and "Planting with Partners" – no additional impact on budget.

**Guebert** has talked to a few people who have tried to do bigger scale projects and opted to go to another SWCD's Plant Sale due to the cost per plant. Is there a way we can work with those people who are doing bigger projects rather than them only being able to order from Plant Sale?

**Masterson** Well, what's the goal of Plant Sale? She's always seen it more as outreach and education. Not sure if there needs to be a new program if we can connect people to other initiatives/wholesalers instead.

**Shearin** It has multiple goals, and we've struggled with folks who need larger quantities before. We used to put on the website a message for those folks so we could connect them with a wholesaler instead or even work with a CLIP grant.

5. Partnerships/ Support USGS in Algae Blooms in Willamette – added \$47,000 increase in Contracted Services.

**Shearin** USGS (United States Geological Survey) reached out to us about this, and it links to another project we're funding at the Ross Island lagoon. This research (no boots on the ground from our staff) will help provide some baseline data that will be used to construct a solution alongside existing endeavors to mitigate the harmful algae blooms in that part of the Willamette River. WMSWCD doesn't have the capacity to assist, and Ross Island is technically within our District after all.

**Masterson** It seems like there was an extra \$140,000 that we put in for Contracted Services last year that we didn't put in this year.

**Shearin** Towards the end of the FY 22-23 budget cycle, we had extra money to allocate, so we added some in for a potential demo project that hasn't happened yet, and spending more at Mount Hood Community College.

**Action Item: Mitten and Beamer to look into the Contracted Services budget trend for Urban Lands.**

### Community Outreach & Engagement

1. District-wide Outreach, Engagement and Communications Support – no additional impact on budget. Web project budgeted in F&O.
2. Program Area outreach and engagement support – no additional impact on budget. Specific outreach campaigns are budgeted within individual programs.

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3. Outreach and Engagement Systems and infrastructure Development and Support – no additional impact on budget.
4. Equity and Accessibility - no additional impact on budget.

**Masterson** Did we put new money into Salaries, or did we move it from the different programs?

**Mitten** It came from Conservation Legacy, Rural Lands, and Urban Lands. You will see the reductions in those line items for FY 23-24, and the increases here for FY 24-25.

**Beamer** There is one additional 0.5 FTE position budgeted here as well, as we are getting close to hiring the Communications Assistant, which is also in the FY 23-24 budget.

**Kent** We haven't asked for any new funding for staff in FY24-25. Any other increase is due to the Cost of Living and Benefits.

#### Headwaters Farm Narrative

1. New Farm Business Development – no additional impact on budget
2. Farmer Technical Assistance – no additional impact on budget
3. Relocate HWF Office – Added \$22,000 in Contracted Services, \$235,000 in Capital Improvements on Real Property, and \$5,000 in Permits.

**Beamer** This is contingent on permitting from Multnomah County, which has not been successful so far.

4. Maintain HWF for Operations, Safety and Construction – no additional impact on budget.
5. Improve Program Visibility and Recruitment - Added \$10,000 in Contracted Services.
6. Explore Program Opportunities for Farmworkers – Added \$7,000 in Contracted Services.

**Guebert** What does that mean?

**Steele** This is a decrease in budget. We've been doing the exploration in FY 23-24, in services to assist farmworkers, especially from the Hispanic community. This is for existing farm workers, for translation services for manuals and 1x1 support for people to apply for the job.

7. Equipment Purchase Payment Plan (New): Added \$25,000 in Program Supplies.

**Masterson** Is it a wash?

**Steele** Eventually, but it doesn't always happen in the same budget cycle. We currently do this for the caterpillar tunnels but we're considering doing it for other equipment. They'd pay it back over a year or quarter, so we added some cushion.

**Masterson** That doesn't seem obvious in the way it's written here. That seems like there will be no impact on the budget over multiple years. She suggested changing the language here to "temporary budget impact," or "no budget impact."

8. HIP Graduate Bridge Awards (New): Added \$60,000 in total; \$20,000 for each eligible graduate.

**Beamer** This is the bridge funding concept she mentioned in her written narrative. This project would be helping recent HIP graduates get into their own farm business, either helping lease land or to put towards equipment.

**Steele** It would not be an automatic award to all graduates. This came from the USDA grant idea. It's nice for the graduates to have that money at the end of the program to help not only those farmers but also for us in recruitment and buy in for any programs they produce too. This makes graduating mean more than just transitioning off our land; by having established markets, income that matches their goals and objectives, incurrent payments to us, etc.



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## Special Funds Grants Narrative

### Land Conservation (LCF)

1. Anticipated Revenue from Sale of Property: Added \$450,000 in anticipated revenue.

**Mitten** Right now, this money is in the General Fund until it's appropriated. As shown in the FY 24-25 Budget, any revenue would go directly into the Land Conservation Fund instead, and if there aren't any properties sold in FY24-25, that line item doesn't get realized.

2. External Grant Award, Partnership Acquisition Opportunities: Added \$300,00.

**Mitten** There used to not be anything appropriated to this line item. Funds towards this type of project were accessed under Purchase of Easement and Real Property, but the auditor wants to see this line item broken down. How we had been doing it was not a line-item violation, but it is best practice to break it down. We talked with Shipkey about upcoming opportunities to determine this value, and it's unknown. He didn't think it was appropriate to add \$1,000,000, so \$300,000 seemed like a good way to start.

**Masterson** We've talked about this fund for the last two to five years. It's always been talked about as a temporary reduction in the General Fund transfer amount, so she wants to advocate bringing it back up to historic values. If the District purchased two to three top priority properties, most of the fund would be used up. If we're really able to buy protect sell. With all the work with CO&E and relationship building, and the goals laid out in the Strategic Plan, we want to always have enough money to buy-protect-sell in case an opportunity comes up.

**Guebert** Under that scenario, say we do a couple of big projects, we will get some of those funds back.

**Masterson** If we're talking about the whole fund, we won't get the full amount back.

**Zimmer-Stucky** If this fund hadn't generated \$300,000 of interest during FY23-24, then she'd be in favor of maintaining or increasing it. It's a unique situation we're in with the LGIP (Local Government Investment Pool) account, and if we start to see more people wanting to sell easements, that will deplete the fund, but that hasn't happened yet. This is not a pattern we'd like to continue, but she is comfortable with where it is now.

**Mitten** it's been at \$500,000 for as long as he's been doing the budget, but he knows it was a lot more in earlier years.

**Jim Carlson** arrived at 5:35pm.

**Mitten** looked back at the 2018 Budget and found that \$675,000 was transferred from the General Fund to the LCF. Prior to that, it was \$994,000 and \$993,000, but interest at that time was only \$28,000 though.

**Masterson** This program began at the same time as the Grants program, and they're moving in opposite directions. She's not suggesting they be brought back to equal amounts, but she is concerned. If the Board is hesitant to put \$200,000 into it now, she's not sure where \$3 million or \$4 million is going to come from in a year if there is a large expenditure.

**Guebert** With the interest rates in mind too, the fund is still at the same rate as FY18-19. And where would you propose the extra funds come from?

**Masterson** She believes it would come out of Contingency and Grants. There isn't any staffing impact and brings the funds back towards its historical amount.

**Mitten** If funds are moved into the LCF from Contingency, it cannot be touched for any other reason as it is no longer held in the General Fund. This fund ebbs and flows as we continue to purchase land over the years.

### Grants

1. Partners in Conservation (PIC) Grants: no additional impact on budget.
2. People's Garden Initiative: funds received (from USDA) will equal funds expended.
3. Cooperative Landowner Incentive Program (CLIP): no additional impact on budget.



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4. SPACE Grants: Added \$12,000 to the SPACE Grant Fund.

**Guebert** Should we add a Cost of Living increase each year to this program? He can envision a smaller increase in the cap for projects each year. SPACE happens to stay the same over many years while other grants tend to grow year to year.

**Masterson** is hesitant to add a COLI sort of increase just for SPACE, but staff should be responsive to the grantees if their award isn't helpful due to rising costs of materials.

5. Strategic Partnership Agreements (SPA Grants): no additional budget impact.

**5:50pm- Review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting**

**Zimmer-Stucky** reiterated to the Board that there aren't any changes to the proposed Budget. She is thankful to staff for coming up with great ideas to work towards following the Strategic Plan.

**Mitten** The Unappropriated Ending Fund Balance (six-month reserves) is estimated to be at \$2 million for FY24-25.

**MOTION:** Guebert moved to not make any changes to the proposed budget. Masterson 2<sup>nd</sup>. Motion passed unanimously (5-0).

**MOTION:** Guebert moved the start time of FY24-25 Budget Meeting #2 to start at 5pm, end at 6pm on April 1, 2024, subsequently changing the Budget Calendar. Masterson 2<sup>nd</sup>. Motion passed unanimously (5-0).

**5:43pm- Announcements and Reminders**

**Mitten** reminded the Committee that the next Budget Committee meeting is scheduled for Monday, April 1st from 5:00 – 6:00pm immediately preceding the Board Meeting on the same day.

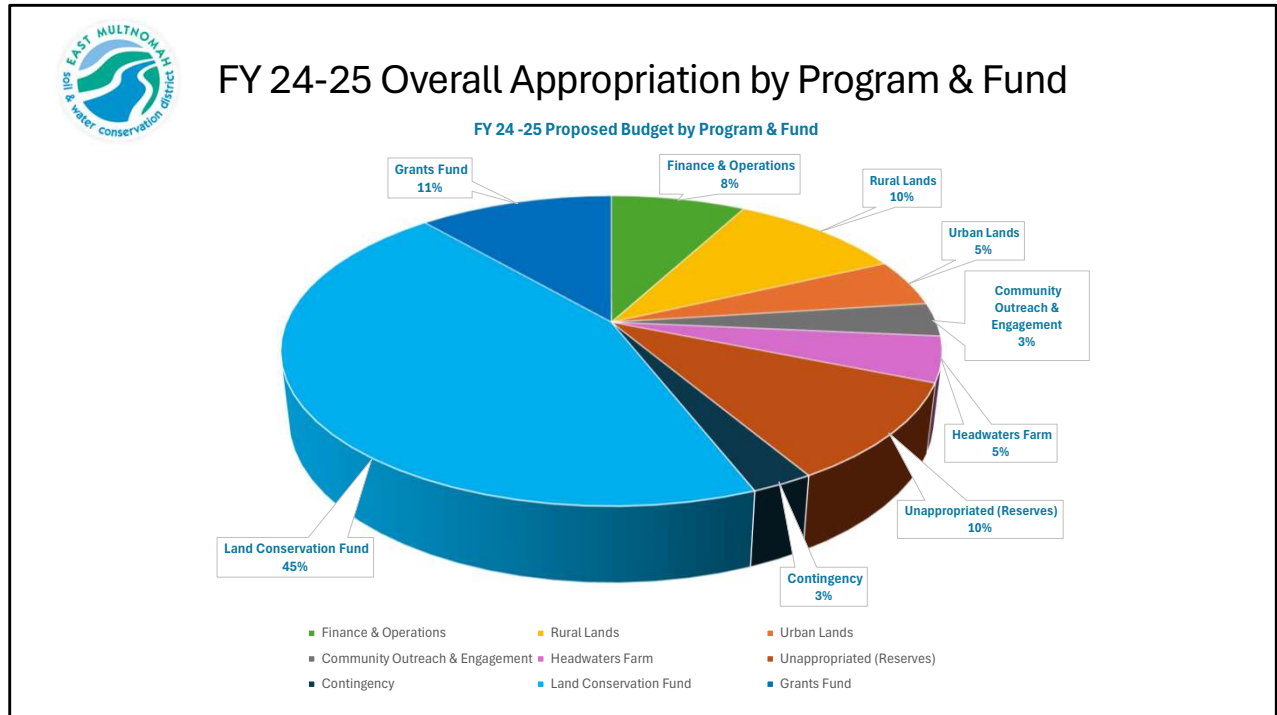
**5:54pm- Adjournment**

**Zimmer-Stucky** adjourned the meeting at 5:54 pm.

# FY 24-25 Budget Infographics

Follow up from 1<sup>st</sup> Budget  
Committee Meeting





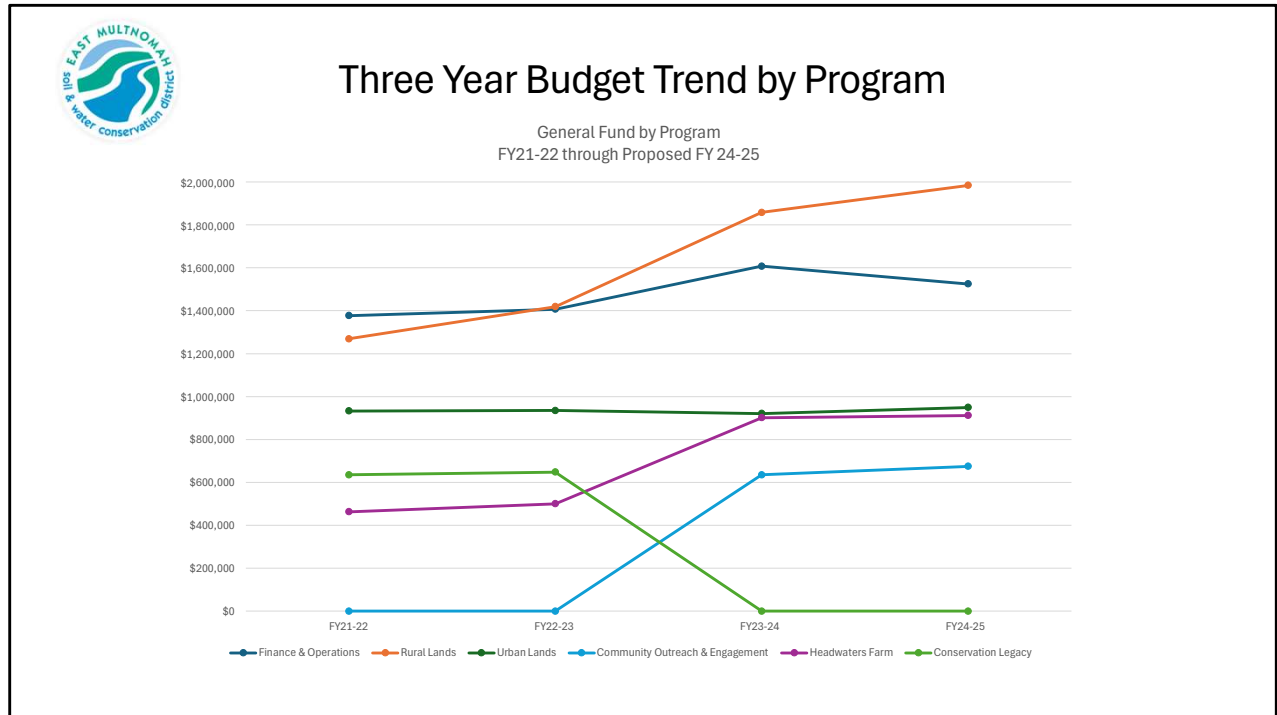
Overall budget is \$20,419,250. \$19,417.360 appropriated. \$2,001,890 unappropriated.



### Three Year Budget Trend by Program & Fund + Proposed

Program	Budgeted			Proposed
	FY21-22	FY22-23	FY23-24	FY24-25
Finance & Operations	\$1,377,685	\$1,406,860	\$1,607,736	\$1,524,760
Rural Lands	\$1,269,275	\$1,419,150	\$1,857,985	\$1,983,747
Urban Lands	\$932,920	\$935,249	\$920,800	\$949,300
Community Outreach & Engagement	\$0	\$0	\$635,315	\$674,595
Headwaters Farm	\$463,232	\$500,274	\$901,118	\$912,497
Conservation Legacy	\$635,338	\$648,352	\$0	\$0
Unappropriated (Reserves)	\$2,551,606	\$2,367,128	\$1,971,060	\$2,001,890
Contingency	\$370,000	\$350,000	\$359,000	\$500,000
Land Conservation Fund	\$6,989,977	\$7,737,747	\$7,085,154	\$8,651,707
Grants Fund	\$1,522,000	\$1,535,000	\$1,932,000	\$2,202,000
PIC	\$1,010,000	\$1,073,000	\$1,200,000	\$1,410,000
SPA	\$275,000	\$190,000	\$205,000	\$200,000
SPACE	\$62,000	\$62,000	\$102,000	\$102,000
CLIP	\$125,000	\$160,000	\$250,000	\$300,000
EFSOG	\$50,000	\$50,000	\$75,000	\$75,000

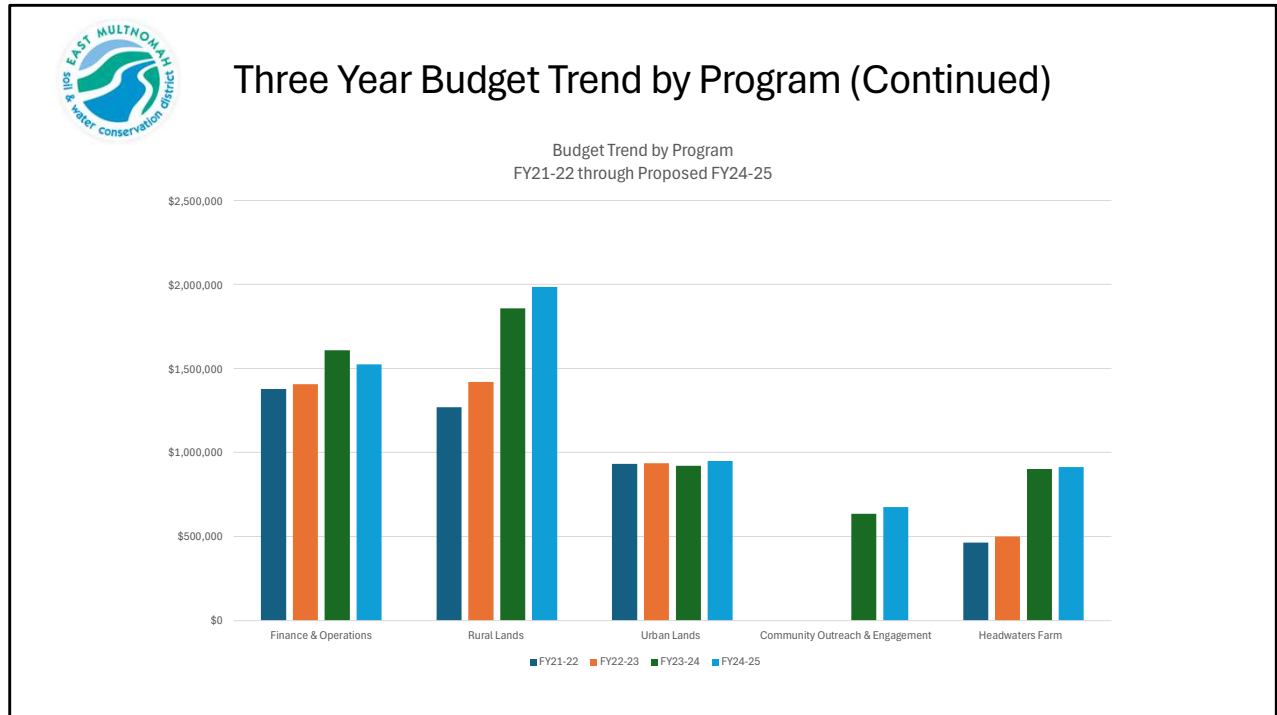
Shows the trending from FY21-22 to Proposed FY24-25 by General Fund Programs (Green), Unappropriated Reserves & Contingency (Orange), Special Funds + Grants Breakdown (Blue). Grants reflect both funding for new awards and prior outstanding.



**Shows the trending from FY21-22 to Proposed FY24-25 by General Fund Programs.**

- **Finance & Operations (Dark Blue)** shows increase in 23-24 largely due to building modifications & ED Search, then slight decrease in proposed 24-25
- **Rural Lands (Orange)** shows large increase in 23-24 due to absorption of Land Legacy Program and the Land Legacy Program Manager as well as USDA Grant related initiatives. Continued increase in 24-25 for OSU extension and Stewardship opportunities. Some USDA initiatives proposed for the grant are being included as well which results in maintained budget plus increase noted for OSU and Stewardship.
- **Urban Lands (Dark Green)** shows a flat trend in budget over last three years plus a slight bump in proposed. Largely due to USGS opportunity and continued demo projects. Overall increase in three years is only \$17,000 (\$932K - \$949K).

- **Community Outreach & Engagement (Light Blue)** shows no budget in 21-22 or 22-23 prior to existence. Trend for 23-24 and proposed is a slight increase in budget.
- **Headwaters Farm (Purple)** shows increase in 23-24 largely due to office relocation and USDA Grant initiatives. Continued level for office relocation/improvements and equipment purchases. Implementing initiatives from USDA grant not awarded.
- **Conservation Legacy (Light Green)** shows flat trend then dissolution in 23-24.

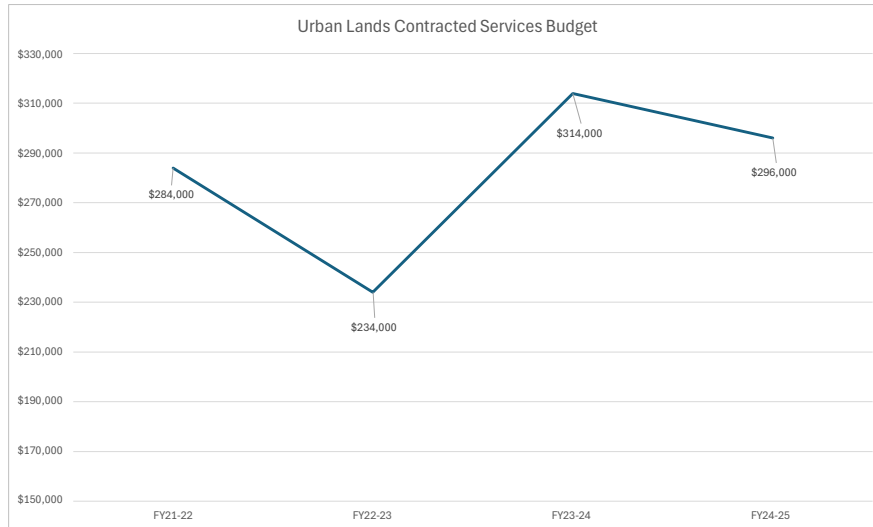


This is a bar graph representation of the previous slide showing the General Fund Program Budget trends from FY21-22 through Proposed FY24-25.



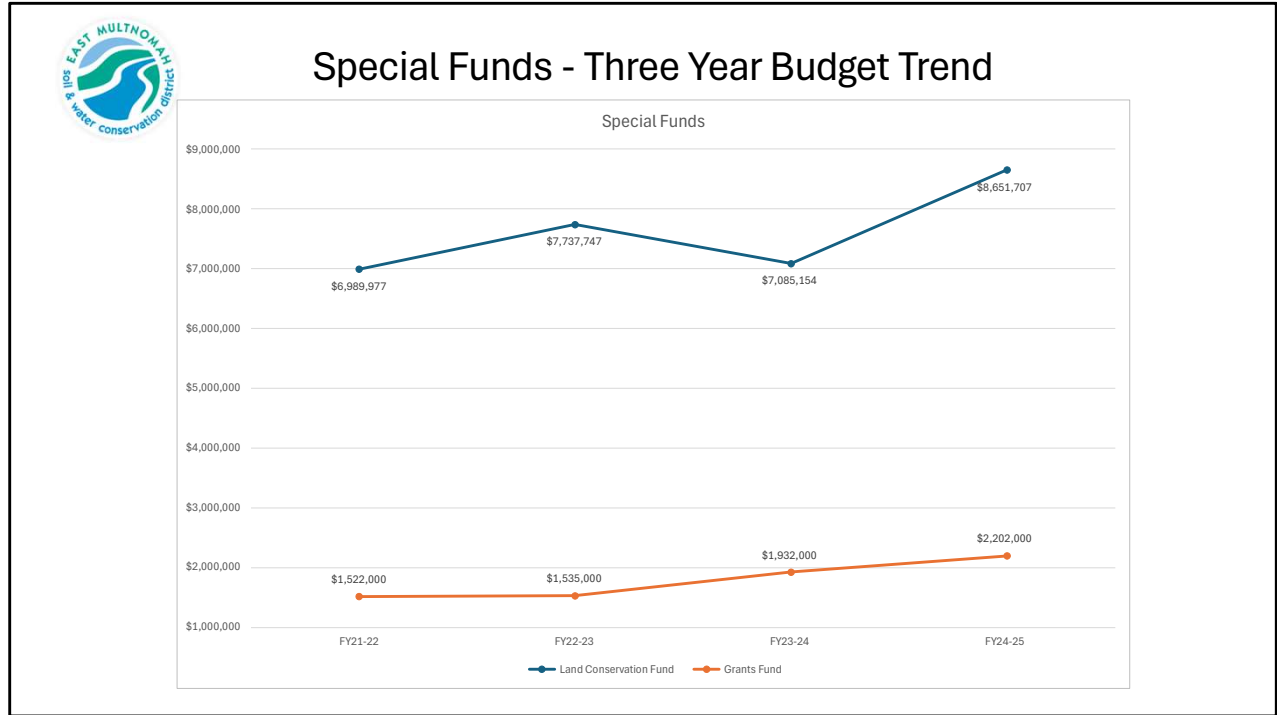


### Urban Lands Contracted Services Three Year Budget Trend



**Shows the trending from FY21-22 to Proposed FY24-25 of the Urban Lands Contracted Services Line. Question was posed in Budget Committee 1 as to what this trend was over the last several years.**

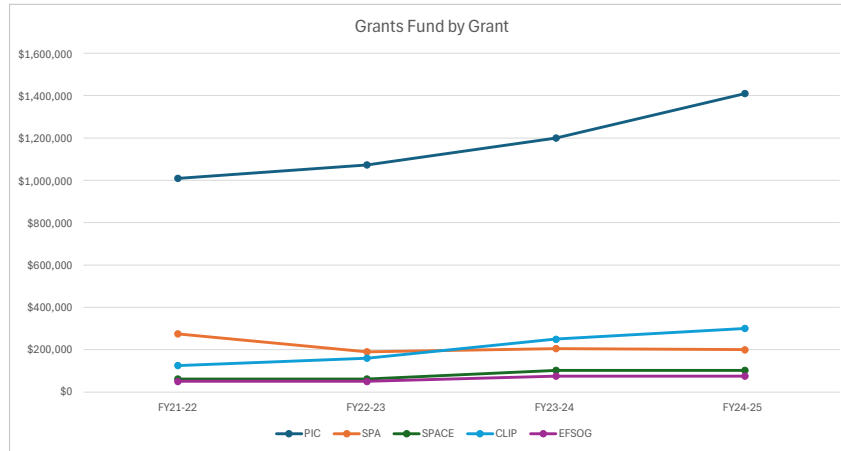
FY21-22 had \$40,000 PSU environmental management project included, but not again in 22-23 resulting in a decreased amount that fiscal. From 22-23 to 23-24, the increase (\$80,000) was largely due to a \$75,000 increase in Budget Committee Meeting 2 of the 23-24 budget cycle for demo projects and an increase for Plant Sale related Contracted Services. Budget for this line at FY23-24 BC1 was \$239,000. FY24-25 budget line is increased largely due to USGS Willamette River Water Monitoring Initiative, OSU extension, and increased Plant Sale services .



This slide shows the Special Funds (Land Conservation Fund and Grants Fund) trending over the last three fiscal years plus the proposed 24-25 fiscal year budget.



## Special Funds (Grants Fund) - Three Year Budget Trend



Program	FY21-22	Budgeted FY22-23	FY23-24	Proposed FY24-25
Grants Fund	\$1,522,000	\$1,535,000	\$1,932,000	\$2,202,000
PIC	\$1,010,000	\$1,073,000	\$1,200,000	\$1,410,000
SPA	\$275,000	\$190,000	\$205,000	\$200,000
SPACE	\$62,000	\$62,000	\$102,000	\$102,000
CLIP	\$125,000	\$160,000	\$250,000	\$300,000
EFSOG	\$50,000	\$50,000	\$75,000	\$75,000

Line Graph showing the three year budget trending for each Grant Opportunity within the Grants Fund.

FORM  
LB-20

**RESOURCES**

EMSWCD '24-25 Budget Committee 2 Draft

**GENERAL FUND**

**East Multnomah SWCD**

*Modified Accrual Basis*

**Budget for Next Year 2024-2025**

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

FORM  
LB 30**EXPENDITURE SUMMARY  
GENERAL FUND****EMSWCD '24-25 Budget Committee 2 Draft  
East Multnomah SWCD***Modified Accrual Basis**Modified Accrual Basis*

Historical Data

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	564,000	746,707	800,306	1	Finance & Operations	847,130	847,130	-	-	- 1
2	732,827	771,123	875,981	2	Rural Lands Program	915,600	915,600	-	-	- 2
3	493,976	579,821	498,200	3	Urban Lands Program	533,500	533,500	-	-	- 3
4	378,494	363,863	-	4	Conservation Legacy Program	-	-	-	-	- 4
5			502,500	5	Community Outreach & Engagement Program	541,100	541,100	-	-	- 5
6	245,235	264,816	319,200	6	Headwaters Farm Program	336,000	336,000	-	-	- 6
7				7						7
8	<b>2,414,532</b>	<b>2,726,330</b>	<b>2,996,187</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>3,173,330</b>	<b>3,173,330</b>	-	-	- 8
9				9	MATERIALS AND SERVICES					9
10	441,133	324,114	605,430	10	Finance & Operations	586,630	586,630	-	-	- 10
11	311,753	376,334	972,004	11	Rural Lands Program	983,147	983,147	-	-	- 11
12	173,032	235,410	422,600	12	Urban Lands Program	415,800	415,800	-	-	- 12
13	112,741	188,013	-	13	Conservation Legacy Program	-	-	-	-	- 13
14			132,815	14	Community Outreach & Engagement Program	133,495	133,495	-	-	- 14
15	144,843	123,345	308,918	15	Headwaters Farm Program	321,497	321,497	-	-	- 15
16				16						16
17	<b>1,183,502</b>	<b>1,247,216</b>	<b>2,441,767</b>	17	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,440,569</b>	<b>2,440,569</b>	-	-	- 17
18				18						18
19				19	CAPITAL OUTLAY					19
20	-	36,808	38,000	20	Office/Field Equipment	20,000	20,000	-	-	- 20
21	-	-	-	21	Vehicles	-	-	-	-	- 21
22	33,075	6,476	447,000	22	Improvements to Real Property/Purchase of Prop.	411,000	411,000	-	-	- 22
23	<b>33,075</b>	<b>43,284</b>	<b>485,000</b>	23	<b>TOTAL CAPITAL OUTLAY</b>	<b>431,000</b>	<b>431,000</b>	-	-	- 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	-	-	- 30
31	714,085	1,076,815	1,299,435	31	Transfer to Grants Fund	1,593,754	1,593,754	-	-	- 31
32				32						32
33		-		33						33
34		-	359,000	34	Contingency	500,000	500,000	-	-	- 34
35	<b>1,214,085</b>	<b>1,626,815</b>	<b>2,208,435</b>	35	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	<b>2,493,754</b>	<b>2,493,754</b>	-	-	- 35
36	<b>4,845,194</b>	<b>5,643,645</b>	<b>8,131,389</b>	36	<b>TOTAL EXPENDITURES</b>	<b>8,538,653</b>	<b>8,538,653</b>	-	-	- 36
37	4,292,381	4,969,675	1,971,060	37	Ending Fund Balance	2,001,890	2,001,890	-	-	- 37
38	<b>9,137,575</b>	<b>10,613,320</b>	<b>10,102,449</b>	38	<b>TOTAL</b>	<b>10,540,543</b>	<b>10,540,543</b>	-	-	- 38

FORM  
LB 31**DETAILED EXPENDITURES**

EMSWCD '24-25 Budget Committee 2 Draft

**East Multnomah SWCD****Modified Accrual Basis****ENTIRE GENERAL FUND****Modified Accrual Basis****Budget for Next Year 2024-2025**

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

FORM  
LB 31

## DETAILED EXPENDITURES

EMSWCD '24-25 Budget Committee 2 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	
35	7,954	2,209	12,990	35 Advertising	12,990	12,990	-	-	-	35
36	554	570	9,900	36 Signage, Banners, Displays	14,100	14,100	-	-	-	36
37	870	18,024	46,750	37 Public Relations Promo	51,000	51,000	-	-	-	37
38	19,540	13,977	15,525	38 Dues	21,125	21,125	-	-	-	38
39	42,557	55,831	79,233	39 Subscriptions	72,082	72,082	-	-	-	39
40	55,109	47,106	63,775	40 Program Supplies	81,180	81,180	-	-	-	40
41	15,419	29,085	75,000	41 Plants & Materials	75,000	75,000	-	-	-	41
42	615	2,349	3,142	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	5,150	5,150	-	-	-	42
43	115	5,837	12,960	43 Equipment Rental/Lease	17,920	17,920	-	-	-	43
44	8,985	6,512	8,500	44 Vehicles: Rent/Lease	1,000	1,000	-	-	-	44
45	11,012	15,697	25,550	45 Training/Development: Staff	28,800	28,800	-	-	-	45
46	-	285	5,000	46 Training/Development: Board	5,000	5,000	-	-	-	46
47	152	12,583	14,780	47 Out of Town Travel: Staff	16,230	16,230	-	-	-	47
48	-	524	4,500	48 Out of Town Travel: Board	4,000	4,000	-	-	-	48
49	4,668	6,447	12,550	49 Local Mileage, Parking, Bus: Staff	10,550	10,550	-	-	-	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	-	-	-	50
51	16,193	18,168	70,900	51 Vol/Board/Staff/Cooperator expenses/stipends	27,400	27,400	-	-	-	51
52	1,826	5,853	14,360	52 Meeting Refreshments, Annual, Budget, Board Mtgs	17,860	17,860	-	-	-	52
53	-	2,729	-	53 Misc Expenses	500	500	-	-	-	53
54	510	489	750	54 Payroll Services	750	750	-	-	-	54
55				55 Program Grants to Others	60,000	60,000	-	-	-	55
56	<b>1,183,502</b>	<b>1,247,216</b>	<b>2,441,767</b>	56 <b>TOTAL MATERIALS AND SERVICES</b>	<b>2,440,569</b>	<b>2,440,569</b>	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	36,808	38,000	59 Office/Field Equipment	20,000	20,000	-	-	-	59
60	-	-	-	60 Vehicles	-	-	-	-	-	60
61	33,075	6,476	447,000	61 Improvements to Real Property	411,000	411,000	-	-	-	61
62	-	-		62 Purchase of Real Property		-	-	-	-	62
63	<b>33,075</b>	<b>43,284</b>	<b>485,000</b>	63 <b>TOTAL CAPITAL OUTLAY</b>	<b>431,000</b>	<b>431,000</b>	-	-	-	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 <b>TOTAL DEBT SERVICE</b>		-	-	-	-	69



**FORM  
LB 31**

**DETAILED EXPENDITURES**

EMSWCD '24-25 Budget Committee 2 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	
70	-	-	359,000	70	CONTINGENCIES	500,000.00	500,000.00	-	-	-	70
71	-	-	359,000	71	Contingency	500,000.00	500,000.00	-	-	-	71
72				72							72
73	1,214,085	1,626,815	1,849,435	73	TRANSFERS TO SPECIAL FUNDS	1,993,754.00	1,993,754.00	-	-	-	73
74	500,000	550,000	550,000	74	Transfer to Land Conservation Fund	400,000.00	400,000.00	-	-	-	74
75	714,085	1,076,815	1,299,435	75	Transfer to Grants Fund	1,593,754.00	1,593,754.00	-	-	-	75
76				76							76
77				77							77
78				78							78
79				79							79
80				80							80
81	1,214,085	1,626,815	2,208,435	81	TOTAL TRANSFERS & CONTINGENCIES	2,493,754	2,493,754	-	-	-	81
82				82							82
83	4,845,194	5,643,645	8,131,389	83	Total Expenditures	8,538,653	8,538,653	-	-	-	83
84	4,292,381	4,969,675	1,971,060	84	ENDING FUND BALANCE	2,001,890	2,001,890				84
85	9,137,575	10,613,320	10,102,449	85	TOTAL REQUIREMENTS	10,540,543	10,540,543	-	-	-	85

Page 5

FORM  
LB 31

**DETAILED EXPENDITURES**  
**Finance & Operations**

EMSWCD '24-25 Budget Committee 2 Draft

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

FORM  
LB 31**DETAILED EXPENDITURES**  
**Finance & Operations**EMSWCD '24-25 Budget Committee 2 Draft  
**East Multnomah SWCD****Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
35	5,927	-	1,500	35 Advertising	1,500	1,500	-	-	35
36	55	-	3,500	36 Signage, Banners, Displays	5,000	5,000	-	-	36
37	820	9,822	30,250	37 Public Relations Promo	30,000	30,000	-	-	37
38	15,665	10,599	12,625	38 Dues	18,025	18,025	-	-	38
39	12,401	30,159	50,365	39 Subscriptions	43,165	43,165	-	-	39
40	283	438	2,000	40 Program Supplies	2,000	2,000	-	-	40
41	-	-	-	41 Plants & Materials	-	-	-	-	41
42	214	256	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	-	-	42
43	-	235	500	43 Equipment Rental/Lease	500	500	-	-	43
44	637	588	1,500	44 Vehicles: Rent/Lease	1,000	1,000	-	-	44
45	8,690	2,978	6,000	45 Training/Development: Staff	12,000	12,000	-	-	45
46	-	285	5,000	46 Training/Development: Board	5,000	5,000	-	-	46
47	-	1,620	4,750	47 Out of Town Travel: Staff	4,500	4,500	-	-	47
48	-	524	4,500	48 Out of Town Travel: Board	4,000	4,000	-	-	48
49	464	1,271	3,250	49 Local Mileage, Parking, Bus: Staff	2,750	2,750	-	-	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	-	-	50
51	8,955	12,774	13,000	51 Vol/Board/Staff/Cooperator expenses/stipends	15,000	15,000	-	-	51
52	1,231	3,432	6,800	52 Meeting Refreshments, Annual, Budget, Board Mtgs	6,500	6,500	-	-	52
53	-	329	-	53 Misc Expenses	-	-	-	-	53
54	510	489	750	54 Payroll Expense	750	750	-	-	54
55	-	-	-	55 Program Grants to Others	-	-	-	-	55
56	441,133	324,114	605,430	56 TOTAL MATERIALS AND SERVICES	586,630	586,630	-	-	56
57	-	-	-	57	-	-	-	-	57
58	-	-	-	58 CAPITAL OUTLAY	-	-	-	-	58
59	-	-	-	59 Office/Field Equipment	-	-	-	-	59
60	-	-	-	60 Vehicles	-	-	-	-	60
61	11,020	6,476	202,000	61 Improvements to Real Property	91,000	91,000	-	-	61
62	-	-	-	62 Purchase of Real Property	-	-	-	-	62
63	11,020	6,476	202,000	63 TOTAL CAPITAL OUTLAY	91,000	91,000	-	-	63
64	-	-	-	64	-	-	-	-	64
65	-	-	-	65 DEBT SERVICE	-	-	-	-	65
66	-	-	-	66 Payments to Principal	-	-	-	-	66
67	-	-	-	67 Interest and Fees	-	-	-	-	67
68	-	-	-	68	-	-	-	-	68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	69

**FORM  
LB 31**

**DETAILED EXPENDITURES**  
**Finance & Operations**

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

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-	<b>70</b>
71	-	-	-	71	Contingency					71
72				72						72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	<b>73</b>
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	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	81
82				82						82
<b>83</b>	<b>1,016,153</b>	<b>1,077,297</b>	<b>1,607,736</b>	<b>83</b>	<b>Total Expenditures</b>	<b>1,524,760</b>	<b>1,524,760</b>	-	-	<b>83</b>
<b>84</b>				<b>84</b>	<b>ENDING FUND BALANCE</b>					<b>84</b>
<b>85</b>	<b>1,016,153</b>	<b>1,077,297</b>	<b>1,607,736</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,524,760</b>	<b>1,524,760</b>	-	-	<b>85</b>

FORM  
LB 31

**DETAILED EXPENDITURES**  
Rural Lands Program

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

**Modified Accrual Basis**

**Modified Accrual Basis**

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

FORM  
LB 31**DETAILED EXPENDITURES**

## Rural Lands Program

## EMSWCD '24-25 Budget Committee 2 Draft

## East Multnomah SWCD

**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	-	-	500	35 Advertising	500	500	-	-		35
36	499	-	800	36 Signage, Banners, Displays	1,000	1,000	-	-		36
37	50	-	500	37 Public Relations Promo	5,000	5,000	-	-		37
38	-	428	2,400	38 Dues	2,600	2,600	-	-		38
39	5,113	8,926	10,981	39 Subscriptions	11,030	11,030	-	-		39
40	3,034	1,637	13,915	40 Program Supplies	7,360	7,360	-	-		40
41	11,011	16,037	45,000	41 Plants & Materials	45,000	45,000	-	-		41
42	-	16	1,142	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,150	1,150	-	-		42
43	115	270	1,000	43 Equipment Rental/Lease	1,000	1,000	-	-		43
44	8,348	5,924	7,000	44 Vehicles: Rent/Lease	-	-	-	-		44
45	948	4,334	8,800	45 Training/Development: Staff	6,000	6,000	-	-		45
46		-		46 Training/Development: Board	-	-	-	-		46
47	152	3,157	3,000	47 Out of Town Travel: Staff	4,000	4,000	-	-		47
48				48 Out of Town Travel: Board	-	-	-	-		48
49	3,183	2,671	4,500	49 Local Mileage, Parking, Bus: Staff	4,000	4,000	-	-		49
50				50 Local Mileage, Parking, Bus: Board	-	-	-	-		50
51			4,000	51 Vol/Board/Staff/Cooperator expenses/stipends	4,000	4,000	-	-		51
52	500	763	500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	4,000	4,000	-	-		52
53				53 Misc Expenses						53
54			-	54 Payroll Services	-	-	-	-	-	54
55				55 Program Grants to Others						55
56	311,753	376,334	972,004	56 TOTAL MATERIALS AND SERVICES	983,147	983,147	-	-	-	56
57		-		57						57
58				58 CAPITAL OUTLAY						58
59			-	59 Office/Field Equipment		-	-	-	-	59
60			-	60 Vehicles		-	-	-	-	60
61	-	-	10,000	61 Improvements to Real Property	85,000	85,000	-	-		61
62				62 Purchase of Real Property	-	-	-	-		62
63	-	-	10,000	63 TOTAL CAPITAL OUTLAY	85,000	85,000	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal	-				-	66
67	-	-	-	67 Interest and Fees	-				-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM  
LB 31**

**DETAILED EXPENDITURES**  
Rural Lands Program

EMSWCD '24-25 Budget Committee 2 Draft

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data

**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
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-	- <b>70</b>
71	-	-	-	71	Contingency					- 71
72				72						72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	- <b>73</b>
74	-	-	-	74	Transfer to Land Conservation Fund					- 74
75	-	-	-	75	Transfer to Grants Fund					- 75
76	-	-	-	76						- 76
<b>77</b>				<b>77</b>						<b>77</b>
78	-	-	-	78						78
79	-	-	-	79						- 79
80				80						80
<b>81</b>	-	-	-	<b>81</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	- <b>81</b>
82				82						82
<b>83</b>	<b>1,044,580</b>	<b>1,147,457</b>	<b>1,857,985</b>	<b>83</b>	<b>Total Expenditures</b>	<b>1,983,747</b>	<b>1,983,747</b>	-	-	- <b>83</b>
<b>84</b>	-			<b>84</b>	<b>ENDING FUND BALANCE</b>					<b>84</b>
<b>85</b>	<b>1,044,580</b>	<b>1,147,457</b>	<b>1,857,985</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,983,747</b>	<b>1,983,747</b>	-	-	- <b>85</b>

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FORM  
LB 31

**DETAILED EXPENDITURES**  
Urban Lands Program

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

**Modified Accrual Basis**

**Modified Accrual Basis**

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

FORM

LB 31

**DETAILED EXPENDITURES**

Urban Lands Program

EMSWCD '24-25 Budget Committee 2 Draft

**East Multnomah SWCD****Modified Accrual Basis****Modified Accrual Basis****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	
35	1,501	-	5,000	35 Advertising	5,000	5,000	-	-		35
36	-	-	2,500	36 Signage, Banners, Displays	5,000	5,000	-	-		36
37	-	8,202	12,000	37 Public Relations Promo	12,000	12,000	-	-		37
38	2,000	-		38 Dues	-	-	-	-		38
39	5,952	8,401	8,500	39 Subscriptions	8,500	8,500	-	-		39
40	15	1,976	4,000	40 Program Supplies	6,000	6,000	-	-		40
41	4,408	13,048	30,000	41 Plants & Materials	30,000	30,000	-	-		41
42	192	1,396	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	2,000	2,000	-	-		42
43	-	5,332	7,500	43 Equipment Rental/Lease	10,500	10,500	-	-		43
44	-	-		44 Vehicles: Rent/Lease	-	-	-	-		44
45	274	4,768	4,000	45 Training/Development: Staff	4,000	4,000	-	-		45
46				46 Training/Development: Board	-	-	-	-		46
47	-	4,730	2,000	47 Out of Town Travel: Staff	2,000	2,000	-	-		47
48				48 Out of Town Travel: Board	-	-	-	-		48
49	94	780	2,000	49 Local Mileage, Parking, Bus: Staff	1,000	1,000	-	-		49
50				50 Local Mileage, Parking, Bus: Board	-	-	-	-		50
51	100	-	2,000	51 Vol/Board/Staff/Cooperator expenses/stipends	1,500	1,500	-	-		51
52	-	1,127	3,000	52 Meeting Refreshments, Annual, Budget, Board Mtgs	2,500	2,500	-	-		52
53	-	900		53 Misc Expenses	-	-	-	-		53
54				54 Payroll Services						54
55				55 Program Grants to Others						55
56	173,032	235,410	422,600	56 TOTAL MATERIALS AND SERVICES	415,800	415,800	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	-	-	59 Office/Field Equipment		-	-	-	-	59
60	-	-	-	60 Vehicles		-	-	-	-	60
61	-	-	-	61 Improvements to Real Property		-	-	-	-	61
62				62 Purchase of Real Property						62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal						66
67	-	-	-	67 Interest and Fees						67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM  
LB 31**

**DETAILED EXPENDITURES**

Urban Lands Program

EMSWCD '24-25 Budget Committee 2 Draft

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data

**Budget for Next Year 2024-2025**

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
70	-	-	-	70	<b>CONTINGENCIES</b>	-	-	-	-	-
71	-	-	-	71	Contingency					-
72				72						-
73	-	-	-	73	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund					-
75	-	-	-	75	Transfer to Grants Fund					-
76	-	-	-	76						-
77				77						-
78	-	-	-	78		-	-	-	-	-
79	-	-	-	79						-
80				80						-
81	-	-	-	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	-
82				82						-
83	<b>667,008</b>	<b>815,231</b>	<b>920,800</b>	83	<b>Total Expenditures</b>	<b>949,300</b>	<b>949,300</b>	-	-	-
84				84	<b>ENDING FUND BALANCE</b>					-
85	<b>667,008</b>	<b>815,231</b>	<b>920,800</b>	85	<b>TOTAL REQUIREMENTS</b>	<b>949,300</b>	<b>949,300</b>	-	-	-

FORM  
LB 31**DETAILED EXPENDITURES**  
**Community Outreach & Engagement**

EMSWCD '24-25 Budget Committee 2 Draft

**East Multnomah SWCD****Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
				PERSONNEL SERVICES					
1			366,600	1 Salaries and Wages (Total of 3.5 FTE)	382,900	382,900	-	-	1
2			36,200	2 Payroll Taxes	38,100	38,100	-	-	2
3			1,500	3 Worker's Comp Insurance Policy	1,400	1,400	-	-	3
4			98,200	4 Employee Benefits	118,700	118,700	-	-	4
5				5 Overtime	-	-			5
6		-		6 Temporary Employees (Total of 0.0 FTE)					6
7		-		7 Paid Internships (Total of 0.0 FTE)					7
8				8		-	-	-	8
9	-	-	502,500	9 TOTAL PERSONNEL SERVICES	541,100	541,100	-	-	- 9
10				10					10
11			-	11 MATERIALS AND SERVICES		-	-	-	- 11
12			-	12 Contracted Bookkeeper			-	-	- 12
13			-	13 Contracted Audit Services			-	-	- 13
14				14 Contracted Attorney					14
15				15 Contracted Information Technology Support					15
16			82,500	16 Contracted Services	82,500	82,500	-	-	16
17				17					17
18				18					18
19				19					19
20				20					20
21				21 Audit Filing Fee					21
22			25	22 Bank/LGIP Fees	25	25	-	-	22
23				23 Bulk Mail Permit Renewal			-	-	23
24			600	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	600	600	-	-	24
25				25 Licenses and Fees	-	-	-	-	25
26				26 Taxes	-	-	-	-	26
27				27 Utilities	-	-	-	-	27
28			2,520	28 Telecommunications	2,500	2,500	-	-	28
29				29 Repairs/Maintenance	-	-	-	-	29
30				30 Insurance	-	-	-	-	30
31			350	31 Office Supplies	350	350	-	-	31
32			1,370	32 Postage/Delivery	1,370	1,370	-	-	32
33			2,700	33 Printing/Copying	2,700	2,700	-	-	33
34			2,550	34 Office Furnishings and Equipment	2,550	2,550	-	-	34

FORM

LB 31

**DETAILED EXPENDITURES****Community Outreach & Engagement**

EMSWCD '24-25 Budget Committee 2 Draft

**East Multnomah SWCD****Modified Accrual Basis****Modified Accrual Basis**

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

EMSWCD '24-25 Budget Committee 2 Draft

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
70	-	-	-	70	<b>CONTINGENCIES</b>					70
71	-	-	-	71	Contingency					71
72				72						72
73	-	-	-	73	<b>TRANSFERS TO SPECIAL FUNDS</b>					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	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>					81
82				82						82
83	-	-	<b>635,315</b>	83	<b>Total Expenditures</b>					83
84				84	<b>ENDING FUND BALANCE</b>					84
85	-	-	<b>635,315</b>	85	<b>TOTAL REQUIREMENTS</b>					85

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FORM  
LB 31**DETAILED EXPENDITURES**EMSWCD '24-25 Budget Committee 2 Draft  
**East Multnomah SWCD****Modified Accrual Basis****Headwaters Farm Program****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
				PERSONNEL SERVICES						
1	170,861	186,884	222,100	1 Salaries and Wages (Total of 2.5 FTE)	229,000	229,000	-	-		1
2	17,075	18,681	21,000	2 Payroll Taxes	22,800	22,800	-	-		2
3	3,784	3,339	6,900	3 Worker's Comp Insurance Policy	6,800	6,800	-	-		3
4	53,515	55,912	69,200	4 Employee Benefits	77,400	77,400	-	-		4
5				5 Overtime						5
6	-	-		6 Temporary Employees (Total of 0.0 FTE)						6
7	-	-		7 Paid Internships (Total of 0.0 FTE)						7
8				8						8
9	245,235	264,816	319,200	9 TOTAL PERSONNEL SERVICES	336,000	336,000	-	-	-	9
10				10						10
11			-	11 MATERIALS AND SERVICES			-	-	-	11
12			-	12 Contracted Bookkeeper			-	-	-	12
13			-	13 Contracted Audit Services			-	-	-	13
14		2,013	-	14 Contracted Attorney			-	-	-	14
15			-	15 Contracted Information Technology Support			-	-	-	15
16	61,672	31,132	151,890	16 Contracted Services	128,820	128,820	-	-		16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee	-	-				21
22	58	25	50	22 Bank/LGIP Fees	50	50	-	-		22
23				23 Bulk Mail Permit Renewal	-	-	-	-		23
24				24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-		24
25	563	502	2,000	25 Licenses and Fees	5,000	5,000	-	-		25
26	646	640	663	26 Taxes	700	700	-	-		26
27	13,644	14,072	13,326	27 Utilities	13,518	13,518	-	-		27
28	3,944	3,805	4,002	28 Telecommunications	3,552	3,552	-	-		28
29	10,570	23,548	33,550	29 Repairs/Maintenance	26,250	26,250	-	-		29
30				30 Insurance	-	-	-	-		30
31	66	84	500	31 Office Supplies	300	300	-	-		31
32	-	-		32 Postage/Delivery	-	-	-	-		32
33	-	-	400	33 Printing/Copying	400	400	-	-		33
34	579	-	900	34 Office Furnishings and Equipment	500	500	-	-		34



FORM  
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## DETAILED EXPENDITURES

EMSWCD '24-25 Budget Committee 2 Draft

### East Multnomah SWCD

#### Modified Accrual Basis

#### Headwaters Farm Program

#### Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	-	2,209	2,090	35 Advertising	2,090	2,090	-	-		35
36	-	-	800	36 Signage, Banners, Displays	800	800	-	-		36
37	-	-		37 Public Relations Promo	-	-	-	-		37
38				38 Dues	-	-	-	-		38
39	901	1,256	1,397	39 Subscriptions	1,397	1,397	-	-		39
40	50,657	39,832	41,610	40 Program Supplies	63,570	63,570	-	-		40
41				41 Plants & Materials	-	-	-	-		41
42	-	-	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	-	-		42
43	-	-	3,460	43 Equipment Rental/Lease	5,420	5,420	-	-		43
44				44 Vehicles: Rent/Lease	-	-	-	-		44
45	310	1,523	1,950	45 Training/Development: Staff	2,000	2,000	-	-		45
46				46 Training/Development: Board	-	-	-	-		46
47	-	658	1,230	47 Out of Town Travel: Staff	1,230	1,230	-	-		47
48			-	48 Out of Town Travel: Board	-	-	-	-		48
49	479	913	1,200	49 Local Mileage, Parking, Bus: Staff	1,200	1,200	-	-		49
50				50 Local Mileage, Parking, Bus: Board	-	-	-	-		50
51	700	633	47,000	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	2,000	-	-		51
52	54	-	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,200	1,200	-	-		52
53		500		53 Misc Expenses	500	500				53
54			-	54 Payroll Services			-	-		54
55				55 Program Grants to Others	60,000	60,000	-	-	-	55
56	144,843	123,345	308,918	56 TOTAL MATERIALS AND SERVICES	321,497	321,497	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	36,808	38,000	59 Office/Field Equipment	20,000	20,000	-	-		59
60				60 Vehicles	-	-	-	-		60
61	22,055		235,000	61 Improvements to Real Property	235,000	235,000	-	-		61
62				62 Purchase of Real Property						62
63	22,055	36,808	273,000	63 TOTAL CAPITAL OUTLAY	255,000	255,000	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66				66 Payments to Principal						66
67				67 Interest and Fees						67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM  
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**DETAILED EXPENDITURES**

EMSWCD '24-25 Budget Committee 2 Draft

**East Multnomah SWCD**

***Modified Accrual Basis***

**Headwaters Farm Program**

***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
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-
71				71	Contingency				71
72				72					72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-
74				74	Transfer to Land Conservation Fund				74
75				75	Transfer to Grants Fund				75
76				76					76
<b>77</b>				<b>77</b>					<b>77</b>
78	-	-	-	78		-	-	-	-
79				79					79
80				80					80
<b>81</b>	-	-	-	<b>81</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-
82				82					82
<b>83</b>	<b>412,133</b>	<b>424,969</b>	<b>901,118</b>	<b>83</b>	<b>Total Expenditures</b>	<b>912,497</b>	<b>912,497</b>	-	-
<b>84</b>				<b>84</b>	<b>ENDING FUND BALANCE</b>				<b>84</b>
<b>85</b>	<b>412,133</b>	<b>424,969</b>	<b>901,118</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>912,497</b>	<b>912,497</b>	-	-

FORM  
LB 31

## DETAILED EXPENDITURES

### Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '24-25 Budget Committee 2 Draft

### East Multnomah SWCD

#### Modified Accrual Basis

#### Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
				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
11			-	11 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

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## DETAILED EXPENDITURES

### Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '24-25 Budget Committee 2 Draft

### East Multnomah SWCD

#### Modified Accrual Basis

#### Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
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 2 Draft

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
70	-	-	-	70	<b>CONTINGENCIES</b>					70
71	-	-	-	71	Contingency					71
72				72						72
73	-	-	-	73	<b>TRANSFERS TO SPECIAL FUNDS</b>					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	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>					81
82				82						82
83	<b>491,235</b>	<b>551,876</b>	-	83	<b>Total Expenditures</b>					83
84				84	<b>ENDING FUND BALANCE</b>					84
85	<b>491,235</b>	<b>551,876</b>	-	85	<b>TOTAL REQUIREMENTS</b>					85

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FORM  
LB 10

**SPECIAL FUNDS**

EMSWCD '24-25 Budget Committee 2 Draft

**Land Conservation Fund**

**East Multnomah SWCD**

*Modified Accrual Basis*

**RESOURCE AND REQUIREMENTS**

*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		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
					RESOURCES					
1	6,367,747	6,709,860	6,385,154	1	Beginning Fund Balance	7,501,707	7,501,707	-	-	-
2			-	2	Working capital (accrual basis)			-	-	-
3			-	3	Previously levied taxes estimated to be received			-	-	-
4			-	4	Earning from temporary investments			-	-	-
5	500,000	550,000	550,000	5	Transfer from General Fund	400,000	400,000	-	-	-
6	42,113	230,857	150,000	6	Interest	300,000	300,000	-	-	-
7	-	-		7	Anticipated revenue from sale of property	450,000	450,000			
8				8						
9	6,909,860	7,490,717	7,085,154	9	Total resources, except taxes to be levied	8,651,707	8,651,707	-	-	-
10			-	10	Taxes necessary to balance		-	-	-	-
11			-	11	Taxes collected in year levied		-	-	-	-
12	6,909,860	7,490,717	7,085,154	12	TOTAL RESOURCES	8,651,707	8,651,707	-	-	-
13				13						
14				14	REQUIREMENTS - CAPITAL OUTLAY					
15	-	1,500	6,935,154	15	Purchase of Easements and Real Property	8,201,707	8,201,707	-	-	-
16	200,000	1,200,000		16	External Grant Award, Partnership Acquisition Oppo	300,000	300,000		-	
17				17						
18	200,000	1,201,500	6,935,154	18	TOTAL CAPITAL OUTLAY	8,501,707	8,501,707	-	-	-
19				19						
20				20	REQUIREMENTS - MATERIALS & SERVICES					
21		-	150,000	21	Contracted Attorney	150,000	150,000	-	-	-
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	150,000	-	-	-
23				23						
24	200,000	1,201,500	7,085,154	24	Total Expenses	8,651,707	8,651,707	-	-	-
25				25						
26				26						
27				27						
28	6,709,860	6,289,217	-	28	Ending Fund Balance	-	-	-	-	-
29	6,909,860	7,490,717	7,085,154	29	TOTAL REQUIREMENTS	8,651,707	8,651,707	-	-	-

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FORM  
LB 10**SPECIAL FUNDS**

EMSWCD '24-25 Budget Committee 2 Draft

**Grants Fund****East Multnomah SWCD****Modified Accrual Basis****RESOURCE AND REQUIREMENTS****Modified Accrual Basis**

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

FORM  
LB 10

## SPECIAL FUNDS

EMSWCD '24-25 Budget Committee 2 Draft

### 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	
					<b>RESOURCES</b>						
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	-	-	-	6
7				7							7
8				8							8
9	-	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	-	-	-	9
10			-	10	Taxes necessary to balance					-	10
11			-	11	Taxes collected in year levied					-	11
12	-	-	25,000	12	<b>TOTAL RESOURCES</b>	25,000	25,000	-	-	-	12
13				13							13
14				14	<b>REQUIREMENTS - MATERIALS &amp; SERVICES</b>						14
15	-	-	25,000	15	OWEB Small Grants	25,000	25,000	-	-	-	15
16			-	16	Other Grants					-	16
17	-	-	25,000	17	<b>TOTAL MATERIALS &amp; SERVICES</b>	25,000	25,000	-	-	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	-	-	25,000	22	<b>Total Expenses</b>	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	<b>TOTAL REQUIREMENTS</b>	25,000	25,000	-	-	-	28

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**Budget Calendar Fiscal Year 2024-2025**

East Multnomah Soil and Water Conservation District

**Amended**

3/4/2024

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

	<b>Actions:</b> <b>Red = Budget Committee Meeting; Green = Regular Board Meeting</b>	2024						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
1	Draft budget calendar is sent to TSCC	8						There is no requirement for the governing body to formally approve the budget calendar.... Budget Manual for Local Gov'ts. in Multnomah Co., p. 9.
2	<b>Regular District Board meeting, 6:00 PM held at EMSWCD Office (5211 N Williams Ave.)</b>		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	<b>First meeting of the Budget Committee at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</b> <b>Immediately prior to Regular District Board Meeting</b> 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	<b>Second meeting of the Budget Committee at 5:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</b> <b>Immediately prior to Regular District Board Meeting</b> 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

**Amended**

3/4/2024

	Actions	2024						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
11	<b>Final meeting of the Budget Committee at 5:00 PM at EMSWCD Office (5211 N. Williams Ave.)</b> <b>Immediately prior to Regular District Board Meeting</b> 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.					<b>6</b> <b>5:00-6:00 PM</b>		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	<b>TSCC budget hearing at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</b>					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	<b>Regular District Board meeting 6:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</b>						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	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.						4-30	