



FY 24-25 Budget Committee Meeting #1

East Multnomah Soil & Water Conservation District

Monday March 4th, 2024 @ 4:00 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 Access Code: 668-986-709

Item #	Time	Agenda Item	Purpose	Presenter	Packet
1	4:00 3 min	Welcome	Welcome	Zimmer-Stucky	N/A
2	4:03 2 min	Appoint Presiding Officer	Decision	Zimmer-Stucky	N/A
3	4:05 95 min	<ul style="list-style-type: none"> • Present Budget Message • Big Picture Overview • Present & Review Draft Budget for FY 24-25 <ul style="list-style-type: none"> ○ Overview of draft budget – major categories ○ Overview of budget narratives ○ Detailed review and discussion 	Information	Mitten / Beamer / Budget Committee & Beamer / Mitten / DiLeone / Shearin / Kent / Steele / Shipkey	a) FY 24-25 Budget Message b) FY 24-25 Budget Narratives c) EMSWCD FY 24-25 Proposed Draft Budget
Note: The draft budget is solely for the information and use of the individual members. Budget Committee Members are not allowed to deliberate on the budget document as a body before the first meeting. ORS 294.426(6).					
4	5:40 10 min	Review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting	Decision	Mitten	N/A
5	5:50 5 min	<u>Announcements and reminders:</u> <ul style="list-style-type: none"> • Additional changes should be made at next Budget Committee meeting (no later) if possible to minimize chance of errors. • Others? 	Information	All	a) FY 24-25 Budget Calendar
6	5:55	Adjourn		Presiding Officer	N/A

Next Budget Committee and Related Meetings

Board and Budget Committee Meeting #2:

Monday, April 1st, 2024, 4:00 PM
EMSWCD Office: 5211 N. Williams Ave.
Public comment will be taken.

Board and Budget Committee Meeting #3:

Monday, May 5th, 2024, 5:00 PM
EMSWCD Office: 5211 N. Williams Ave.
No public comment will be taken.

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.



**Budget Message for Fiscal Year 2024-2025
East Multnomah Soil and Water Conservation District
Dan Mitten, Budget Officer**

Contents

1.0	Introduction.....	1
2.0	Components of the Budget	3
2.1	Resources.....	3
2.2	Expenditures/Requirements	4
2.3	General Fund.....	4
2.4	Special Funds	4
2.4.1	Land Conservation Fund	4
2.4.2	Grants Fund	4
2.4.3	Partner Grants Management Fund.....	5
3.0	Budget Committee Approval – Tax Rate Levy or Amount of Total Tax.....	5
3.1	Finance and Operations.....	5
3.2	Rural Lands Program	5
3.3	Urban Lands Program	6
3.4	Community Outreach & Engagement.....	6
3.5	Headwaters Farm Program.....	6
4.0	Supporting Documents.....	6

1.0 Introduction

This Budget Message is presented at the first Budget Committee meeting and is intended to explain the proposed FY 2024-2025 budget, describe important features within the budget document, and outline significant changes in EMSWCD's financial position. As we gear up for our 24-25 fiscal year and I begin my tenure as the new Executive Director of EMSWCD, we look forward to advancing our vision and growing the work set forth in our 2023-2027 strategic plan. As always, our mission of helping people care for land and water is central to all we do, and we now have key priorities that guide our work across agriculture and working lands, natural spaces and the urban and built environment. My hope is that this budget demonstrates our dedication to the core programs that support soil and water health across the diverse communities we serve, while also leaning into new areas of impact.

Of note, this coming fiscal year our Community Outreach and Engagement team will begin to implement the findings and recommendations from our current phase of listening, learning and message development. With the addition of a new 0.5 FTE (this fiscal year) the team is fully staffed and will build an editorial calendar to align our internal messaging and outreach, create unified branding for EMSWCD and implement targeted messaging based on priority constituent groups we want to reach.

Central to our outreach investment is a redesign of EMSWCD's website to engage more constituents and better communicate our suite of services. In the next year, the District's Urban Program will be deepening ongoing partnerships to support marketing and outreach efforts for co-created regional campaigns (Clean Rivers Coalition) and online web tools ('Solve Pest Problems' and 'Oregon Flora's Native Plant Gardening Portal'). We are also, as part of our commitment to improved water quality, joining forces with USGS to test for toxic algal blooms in the Willamette River. This effort will bring us closer to making the river safer for people, fish, and wildlife.



FY24-25 Budget Message
East Multnomah Soil & Water Conservation District

February 23, 2024

Finally, we have a capital improvement project for our Headwaters Farm in our proposed budget that we had hoped to complete this fiscal year. Our goal is to remove our current farm office, which is currently located in a fragile riparian area, and open a new office on adjacent property that we own and is better suited for office space.

Our Headwaters program will also offer a new “bridge award” component to support business development for graduate farmers that have achieved all HIP requirements. The bridge awards will support graduates in leasing land and purchasing equipment needed for the next step in their business plans. This new program addresses an identified barrier for graduate HIP farmers who have demonstrated success and wish to continue to develop their agricultural businesses.

These are just a few of the many changes we look forward to launching in the next fiscal year. Thank you in advance for your review of this proposed budget and the comprehensive set of recommendations it represents.

Kelley Beamer, Executive Director

The East Multnomah Soil and Water Conservation District (EMSWCD) is a local unit of government managed by an elected Board of five Directors. In November 2004, the voters of the district approved the establishment of a permanent property tax rate limit for the EMSWCD. The rate limit is a maximum of 10 cents per \$1,000 of assessed value. By law this rate cannot increase. This secure funding source has enabled EMSWCD to better pursue our mission, “to help people care for land and water.”

As a taxing district, EMSWCD is required to establish a Budget Committee, hold one or more public meetings for the review of the upcoming year’s budget, publish the budget in a newspaper of general circulation in the district, and hold a public budget hearing through the Multnomah County Tax Supervising and Conservation Commission (TSCC). In keeping with Oregon Local Budget Law for a district with a population of over 200,000, the EMSWCD Board of Directors serves as the Budget Committee. The Budget Committee is required to meet, review the budget, hear public comment, and approve the budget. After the TSCC public hearing in May, the budget is presented for adoption at the June EMSWCD Board meeting.

The Budget Message, the accompanying worksheets, and supporting data are provided to the Budget Committee and public for their review. These documents will be available for review by request or on the District website: <http://emswcd.org/about/organizational-resources/budgets-reports-and-plans/>. Should you not have internet access and would like to request your copy by phone, please call 503-222-7645. As the budget is revised, the older drafts will be replaced with the most recent draft.

The budget includes a General Fund and three special funds. All funds have a Resources and Expenditures and/or Requirements section that must balance and include a variety of categories and line items specific to the needs of each fund. The structure of the budget is designed to meet the requirements of Oregon Local Budget Law.



FY24-25 Budget Message East Multnomah Soil & Water Conservation District

February 23, 2024

Significant changes that are reflected in the proposed FY 2024-2025 budget include:

- Total General Fund personnel services costs are increasing by 5.91% from \$2,996,187 in the adopted FY 2023-2024 budget to \$3,173,330 in the proposed FY 2024-2025 budget mostly due to increases in salaries and benefit costs.
- Total General Fund materials and services costs are decreasing by 0.05% from \$2,441,767 in the adopted FY 2023-2024 budget to \$2,440,569 in the proposed FY 2024-2025 budget mostly due to a slight decrease in contracted professional services and programmatic costs.
- Total General Fund capital outlay is decreasing by 11.1% from \$485,000 in the FY 2023-2024 adopted budget to \$431,000 in the proposed FY 2024-2025 budget. This decrease is due to the completion of the prior year building modifications at the District headquarters but still includes office improvements and modifications at the Headwaters Farm office. Additional capital outlay is for the several continued upgrades to the District headquarters and improvements to an EMSWCD property.
- The General Fund Contingency fund is increasing by 39.3% from \$359,000 in FY 2023-2024 to \$500,000 in the proposed FY 2024-2025 budget. This increase is due to potential needs that may arise and unforeseen circumstances in the new fiscal year related to project or initiative outcomes determined after this budget is adopted. This is in line with a continuing strategy to ensure the EMSWCD is prepared to take advantage of unpredictable opportunities, meet unforeseen increases in costs, and adapt to uncertainties related to unforeseen catastrophic events (e.g. storms, floods, drought and fire).

In FY 2019-2020 EMSWCD's Board adopted the CPI-W West-Size A index in its salary & wage schedule adjustments to account for inflation. EMSWCD continues to use the CPI-W West-Size A index.

Please note that this budget is prepared on a modified accrual basis.

2.0 Components of the Budget

2.1 Resources

"New" resources (i.e., funding sources) include a combination of property tax revenues, state/federal/local grants, contract income, fund balance interest, rental income, and income from EMSWCD's annual native plant sale. The aforementioned may also include Oregon Watershed Enhancement Board (OWEB) small grants on behalf of landowners in the district.

Other, "existing" resources are derived from the beginning fund balance, which includes a combination of intentionally unallocated monies ("ending fund balance"), unexpected tax revenues, unspent contingency, and unspent program monies, all from the previous fiscal year.

For most of the above funding sources, the exact amount that will be received is unknown at this time and is estimated based on past experience and the most current information available.



2.2 Expenditures/Requirements

Budgeted expenditures (i.e., anticipated costs) are grouped and tracked by fund. Each fund is described below.

2.3 General Fund

The purpose of the General Fund is to account for all activities which are not funded by specifically designated and restricted funds such as special funds or reserve funds.

Expenditure categories in the General Fund include personnel, materials and services, capital outlay, contingency, transfers, and unappropriated ending fund balance. The General Fund accounts for many of the normal expenses associated with operating EMSWCD and its programs, as well as those activities not associated with a special grant commitment. The unappropriated ending fund balance includes the allocated carryover of funds from FY 2023-2024 for meeting FY 2024-2025's costs until the tax revenue is available.

The General Fund budget includes a line for contingency. The purpose of this funding line is: a) to take advantage of unpredictable opportunities; b) to cover unforeseen expenses; and c) to cover budgeted expenses if anticipated revenue (such as grant or contract income) is not received.

The General Fund resources and expenditures sheets are accompanied by worksheets detailing the budget expenses for each of the EMSWCD's programs.

2.4 Special Funds

2.4.1 Land Conservation Fund

EMSWCD is concerned about the future of agriculture in the district as well as the health and continued function of key ecosystem processes and access to nature for residents of the district. EMSWCD is therefore pursuing land conservation through a variety of avenues. Resources budgeted in this fund are primarily for the purchase of easements, development rights, or real property with high agricultural and/or conservation value. The fund can also be used for extraordinary easement enforcement costs. EMSWCD intends to work with partners to accomplish our land conservation goals. By so doing, we can avoid administrative duplication and devote more funds directly to land conservation projects. In keeping with EMSWCD's philosophy of voluntary conservation action, all our land conservation work will be on a voluntary (willing seller, willing buyer) basis. The Land Conservation Fund is made up of dollars transferred from the General Fund.

2.4.2 Grants Fund

The Grants Fund contains resources set aside to support conservation and environmental education projects. These projects include on-the-ground installation of conservation practices as well as outreach and educational efforts in support of EMSWCD's mission. With the intention of being flexible and responsive and at the same time ensuring accountability and the strategic investment of public funds, projects are funded through several mechanisms, as identified below.

- Partners in Conservation (PIC): Annual competitive grants for conservation and environmental education projects undertaken by partners.
- Small Project and Community Events (SPACE): Grants for smaller conservation and education projects (under \$2,500). SPACE grants are provided on a monthly basis throughout each fiscal year.
- Cooperative Landowner Incentive Program (CLIP): A cost-share program that provides financial assistance to landowners who are installing conservation practices such as fencing,



FY24-25 Budget Message East Multnomah Soil & Water Conservation District

February 23, 2024

manure storage sheds, erosion control measures, bioswales, and planting trees and shrubs for wildlife habitat. We plan to redesign the CLIP program to focus these efforts in the rural areas of our district and create a complementary CLIP program for our urban lands efforts that is focused on industrial and commercial spaces.

- Strategic Conservation Partnership (SPA): EMSWCD will continue its SPA funding for the Columbia Slough Watershed Council and the Johnson Creek Watershed Council, both of which serve as critical partners for the work we do. Under a continued agreement with the two watershed councils operating within the EMSWCD service area, EMSWCD provides funding per council for work to achieve mutual goals.
- Equity-focused Strategic Opportunity Grants (EFSOG) - Grants to support community organizations and initiatives helping to advance equity, diversity and inclusion related to EMSWCD's mission and programmatic goals. These grants are made as needed when opportunities are identified.
- People's Garden Initiative Grants: Is an agreement between the USDA, NRCS, & EMSWCD. EMSWCD will administer these grants for the purposes of producing vegetables and fruit important to small and large communities and urban neighborhoods lacking access to locally grown produce. EMSWCD will sub-award the funds to grantees meeting the Initiative's requirements.

Additional grant projects are budgeted for in the General Fund under the program responsible for the work. Dollars to support the Grants Fund will be transferred from the General Fund.

2.4.3 Partner Grants Management Fund

This Fund is used to hold grants made to the EMSWCD on behalf of partners. This is how OWEB small grants are configured. Funds budgeted here are not a net cost to the EMSWCD. The sum budgeted for this year is an estimate based on past experience intended to cover grants received on behalf of partners in FY24-25.

3.0 Budget Committee Approval – Tax Rate Levy or Amount of Total Tax

Oregon law allows taxing districts to approve the budget by an amount (dollar figure) or rate. Prior to FY 2009-2010, EMSWCD levied an amount rather than a rate. Since FY 2009-2010, the Budget Committee has decided to levy at the full rate. The Budget Officer recommends that the EMSWCD again levy at the full rate.

Funds are tracked by program as well as by fund. General Fund appropriations are made by program.

3.1 Finance and Operations

The Finance and Operations budget supports and oversees all of EMSWCD's work. Finance and Operations provides administrative support, web services, fleet & facilities management, financial oversight and report preparations, budget development and monitoring, bookkeeping services, and supervision to the other program areas as well as support to the Board of Directors. The Finance and Operations budget contains a wide range of items such as contracted legal and other professional services that cross all programs, telecommunications, and most costs associated with our Headquarters office.

3.2 Rural Lands Program

The Rural Lands Program protects natural resources by providing property owners/managers of working lands with technical, resource, labor, and financial assistance to help them identify opportunities for



conservation and install conservation practices on their land. The primary focus is improving water quality, increasing irrigation efficiency, improving soil health, reducing erosion, and restoring native habitat including controlling invasive species.

3.3 Urban Lands Program

The Urban Lands Program works primarily on residential, institutional, and business/industrial lands within the Urban Growth Boundary of EMSWCD. Program services include public workshops (e.g., Naturescaping, Rain Gardens, etc.), technical and financial assistance, annual events (Native Plant Sale, etc.) community projects with partners, and large-scale demonstration projects. The primary goals of the program are to reduce soil and water pollution by reducing the volume and rate of stormwater runoff, reduce water consumption by urban residents, and to improve climate resiliency and natural habitat in the urban area.

3.4 Community Outreach & Engagement

The Community Outreach & Engagement Program works primarily to prioritize EMSWCD's efforts and to direct resources in service of our mission by positioning the District to deliver communications and outreach on a districtwide, increased scale. This program is also charged with measuring impact, cross-collaborative efforts between programs, and maximizing partnerships, community engagement and service to EMSWCD's constituents.

3.5 Headwaters Farm Program

The Headwaters Farm hosts the Headwaters Incubator Program (HIP), which provides land, water, infrastructure, training and other support for qualified individuals wanting to start a sustainable agricultural business who would otherwise not be able to do so. The HIP program started in the 2013 growing season, and after ramping up with new cohorts every year, the program has been operating at or near capacity for years. 2023 concluded the eleventh season of the Headwaters Incubator Program and the seventh cohort of graduating farmers. To date, HIP has graduated 22 farms with over 85% of them still actively farming.

4.0 Supporting Documents

This Budget Message is accompanied by the following:

- RESOURCES: General Fund: Resource Description (revenues) (Form LB 20)
- EXPENDITURE SUMMARY: By Fund, Organizational Unit, or Program (Form LB 30)
- DETAILED EXPENDITURES: General Fund: Expenditure Description (Form LB 31)
- DETAILED EXPENDITURES: An LB 31 worksheet for each program and for District operations & administration
- SPECIAL FUNDS: Land Conservation Fund: Resources and Requirements (Form LB 10)
- SPECIAL FUNDS: Grants Fund (formerly called Projects and Cost Share Program): Resources and Requirements (Form LB 10)
- SPECIAL FUNDS: Partner Grants Management Fund: Resources and Requirements (Form LB 10)



FY24-25 Budget Narratives

East Multnomah Soil and Water Conservation District

2/22/2024

Budget Narratives

Below please find brief narratives about significant programs that are represented in the proposed budget for Fiscal Year 24-25. We have noted anything new or different from this fiscal year. If there is no budget amount noted below the narrative, there is no change in the fiscal impact. Finally, we have identified what priorities each program directly seeks to address and advance the [Strategic Plan](#) & [Strategic Goals](#) linked here.

GENERAL FUND

Resources (*Proposed Budget Document Page 1*)

- Estimated Beginning Fund Balance: \$3,773,420
- Estimated Other Resources (ODA, Interest, Grants, etc.): \$487,851
- Estimated Property Tax Revenue: \$6,279,272
- Total Resources: \$10,540,543

Expenditures (*Proposed Budget Document Page 2*)

- Personnel Services: \$3,173,330
- Materials & Services: \$2,440,569
- Capital Outlay: \$431,000
- Transfers: \$1,993,754
- Contingency: \$500,000
- Unappropriated Ending Fund Balance: \$2,001,890
- Total Expenditures: \$10,540,543

Finance & Operations – FY24-25 Budget: \$1,524,760 (*Proposed Budget Document Page 6*)

1. Policy Development & Management

Continue reviewing and modifying current employee, board, and fiscal-related policies and procedures. Update as necessary.

Expand: Create new policies, protocols, and procedures for outward-facing engagements and opportunities.

- a. **Budget impact:** No additional budget impact
- b. **EMSWCD Priorities addressed:** Equity and Inclusion, potentially others if EMSWCD's policy development is outward facing (legislative).

2. Contracting

Continue reviewing all contracting for District needs and to ensure compliance with procurement and contracting rules and regulations.

Expand: Create new contracts for strategic and equity-focused initiatives and action items. Create new templates and guidelines to be more accessible and equitable. Create new processes and procedures to support Equity Action Plan goals and objectives for contracting with Minority-owned, and Women-owned businesses.

- a. **Budget impact:** No additional budget impact
- b. **EMSWCD Priorities addressed:** Equity and Inclusion

3. Equity Team: Action Plan & Items

Continue committing resources and activities to districtwide diversity, equity, and inclusion initiatives; utilize an equity lens on activities, as well as prioritize, pursue and complete Equity Action Plan items



FY24-25 Budget Narratives

East Multnomah Soil and Water Conservation District

2/22/2024

prioritized for action. Action items may be internal practices, policies and ways of doing business with partners that apply to all program areas. Some action items are outward facing, in support of the continued implementation of our Strategic Plan priorities, as well as current and future initiatives identified during the Equity Audit.

Expand: Increase and operationalize our equity commitment through the implementation of Equity Action Plan items and initiatives. Focus efforts on building stronger relationships and intentional partnerships with Minority- and Women-owned businesses, Black, Indigenous and other communities of color and underserved communities with connections to our district.

- a. **Budget impact:** No additional budget impact
- b. **EMSWCD Priorities addressed:** Equity and Inclusion

4. Website Update/Redesign

Begin: Update or redo the EMSWCD website completely to utilize the latest technologies, be mobile-responsive, more accessible, user-friendly, easily navigable, informative, and useful to the public. Create a site that constituents know and trust as a source of information and a useful tool and resource. Work will be done collaboratively with Community Outreach & Engagement Program to assess needs and develop the site.

- a. **Budget impact:** No additional budget impact
- b. **EMSWCD Priorities addressed:** Equity and Inclusion

5. Building Upgrades and Conference Room Technology Upgrade

Continue to upgrade features of the Williams Avenue headquarters post-building remodel for accessibility and more useable spaces. New carpet in existing carpeted areas and other office locations throughout. Paint remaining interior of the building not completed during construction. Restore and repair the building's original wood cabinetry, stairwells, and door frames not part of the previous construction. Repair, replacement or re-stain damaged or worn wooden floors throughout. Further or revise the procurement and installation of conference room technologies to address accessibility and sound issues.

- a. **Budget impact:** \$91,000 (Capital Improvements on Real Property)
- b. **EMSWCD Priorities addressed:** Climate Change Impacts, Equity and Inclusion

Rural Lands – FY24-25 Budget: \$1,983,747 (Proposed Budget Document Page 9)

1. Outreach to Farmers

Continue outreach to farmers about water quality, soil quality, water conservation, erosion prevention, and other conservation practices. Use surveys to better understand needs and barriers. Create farmer-to-farmer learning opportunities.

- a. **Budget Impact:** No additional impact on budget
- b. **EMSWCD Strategic Goals addressed:** Soil and Water Quality, Climate Change Impacts, Equity and Inclusion, Water Conservation, Fish & Wildlife Habitat, Local Food Production

2. Technical and Financial Assistance for Farmers

Continue: site visits, conservation planning, technical guidance with conservation practices, assisting with cost share applications, and implementation of cost share projects.

- a. **Budget Impact:** No additional impact on budget
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Climate Change Impacts, Water Conservation, Fish & Wildlife Habitat, Local Food Production



FY24-25 Budget Narratives

East Multnomah Soil and Water Conservation District

2/22/2024

3. **Water Quality Monitoring and Implementation of ODA's Agricultural Water Quality Plans**
Continue monthly and seasonal water quality monitoring in ag areas, assist ODA with biennial reviews of Ag Water Quality Plans and Rules for the Sandy and Lower Willamette, report quarterly to ODA.
 - a. **Budget Impact:** No additional impact on budget
 - b. **EMSWCD Priorities addressed:** Water Quality, Soil Quality, Climate Change Impacts, Water Conservation, Fish & Wildlife Habitat
4. **Revegetate Waterways – StreamCare**
Continue offering StreamCare in current areas. This includes providing free site preparation, planting, replanting as needed, maintenance until plants are free to grow.
Expand: to new streams when warranted. Consider long term protection of StreamCare areas.
 - a. **Budget Impact:** No additional impact on budget
 - b. **EMSWCD Priorities addressed:** Soil and Water Quality, Climate Change Impacts, Water Conservation, Fish & Wildlife Habitat
5. **Control Invasive Weeds**
Continue reducing the impacts of ecosystem altering weeds species on natural habitats in the rural part of the district, focusing on protecting high value native forest and riparian areas.
Expand: using an early detection/rapid response approach to emerging invasive weeds, as needed.
 - a. **Budget Impact:** No additional impact on budget
 - b. **EMSWCD Priorities addressed:** Water Quality, Climate Change Impacts, Fish & Wildlife Habitat
6. **Carbon Sequestration**
Continue planting riparian areas, promote the portable biochar kiln, and recommend conservation practices that increase carbon sequestration.
Expand: explore federal funding opportunities for other climate work, track new opportunities at the state level relating to carbon markets.
 - a. **Budget impact:** No additional impact on budget
 - b. **EMSWCD Priorities addressed:** Soil and Water Quality, Climate Change Impacts, Water Conservation, Fish & Wildlife Habitat
7. **OSU extension**
New: Provide funding for OSU extension to work with commercial farmers in EMSWCD.
 - a. **Budget Impact:** \$150,000 (Contracted Services)
 - b. **EMSWCD Priorities addressed:** To be determined after Extension completes the needs assessment.
8. **Working Farmland Projects**
Continue working to secure farmland for current and future farmers via the acquisition of working farmland easements and properties at risk of conversion.
Expand: impact of outreach efforts via new and increased communications. Increase the desirability of the working farmland protection program for potential participants through development of an alternative easement methodology.
 - a. **Budget Impact:** No additional budget impact
 - b. **EMSWCD Priorities addressed:** Soil and Water Quality, Climate Change Impacts, Fish and Wildlife Habitat, and Local Food Production



FY24-25 Budget Narratives

East Multnomah Soil and Water Conservation District

2/22/2024

9. Natural Area and Access to Nature Projects

Continue responding to compelling natural area / access to nature projects that enjoy high levels of community support where staffing and funding capacity exists. Also continue to work to ensure that commitments made for prior grants are being met.

- a. **Budget Impact:** No additional impact on budget
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Climate Change Impacts, Equity and Inclusion, Land Access, and Fish & Wildlife Habitat

10. Farm Access / Farm Transition

Continue incorporating farm access strategies into working farmland protection projects. Continue offering farm succession learning opportunities, potentially via a new contractor.

Expand: Fund the design of a farm purchase grant program (future program financing TBD) that would help bridge the gap between the purchase price of farm properties and the resources available to underserved farmers.

- a. **Budget Impact:** \$22,000 (Contracted Services & stipends)
- b. **EMSWCD Priorities addressed:** Equity and Inclusion, Land Access, Local Food Production

11. Stewardship

Continue stewardship of our working farmland property interests to ensure commitments continue to be met and these assets are used wisely.

New: Make improvements at Big Creek Farm: repair irrigation system, install gutters on barn and manage runoff and make improvements to farm roads.

- a. **Budget impact:** \$88,200 (Contracted Services: \$3,000; Improvements on Real Property: \$10,000; Licenses and Fees: \$200; Big Creek improvements: \$75,000)
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Fish and Wildlife Habitat, and Local Food Production

Urban Lands – FY24-25 Budget: \$949,300 (Proposed Budget Document Page 12)

1. Adult Education

Continue: providing high-quality education on topics that improve soil and water quality, conserve water, address climate change, and enhance wildlife habitat. The UL team works to be responsive both to the natural resource concerns of the urban realm, as well as identifying the most relevant topics and methods to engage new and diverse audiences. Urban Lands now provides shorter (1-2 hour) evening workshops and short educational videos, having shifted away from longer (3-4 hour), weekend workshops.

New: Urban lands will be adding new methods/formats for learning. Contract presenters will now be proposing new topics and new methods/formats. These new methods/formats could include focused discussions, walk-and-learn, as well as installations or other hands-on types of learning - all on a broader and shifting range of topics.

- a. **Budget impact:** No additional budget impact
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Equity and Inclusion, and Climate Change Resilience

2. Technical and Financial Assistance

Continue: Urban Lands will continue to explore new ways to assist the community with its technical and financial assistance. Staff are exploring ways to shift the focus from standard, single-family residential to larger, multi-family, commercial, & industrial properties. Staff will also continue to explore whether CLIP



FY24-25 Budget Narratives

East Multnomah Soil and Water Conservation District

2/22/2024

(cost-share grants) are the best mechanism in the urban area, or whether another form of grant or a shift towards large-scale partnership/demonstration funding mechanism would be more appropriate.

- a. **Budget impact:** No additional budget impact
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, and Climate Change Resilience

3. Large-scale Partnership/Demonstration Projects

Continue: Addressing water quality, improving wildlife habitat and improving climate resilience through the large-scale demonstration project at Mt Hood Community College. **New this year** will be the shift of our gaze toward removal of the dam on campus.

New: Urban Lands plans to continue to scope out new opportunities for multi-partner, large-scale projects. This could include commercial, industrial, and new development, as well as other large (and/or clusters of) properties.

- a. **Budget impact:** No additional budget impact
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Equity and Inclusion, and Climate Change Resilience

4. Plant Sale and “Planting with Partners”

Continue: the annual Plant Sale, which continues to be one of the primary ways that our urban constituents know about and engage with EMSWCD. It is also the most efficient way we have found, within the urban area, to get native plants into the ground. Staff will continue to identify ways to reach new audiences. For example, these past two years, staff sent targeted mailers to neighborhoods with low tree canopy and those experiencing high heat island effect.

Continue: the *Planting with Partners* endeavor. What began as a pilot will be continued and improved. This endeavor was developed in response to challenges during the COVID-19 pandemic to get native plants into the ground while developing and deepening community partnerships. It is particularly helpful in working with those constituents and communities that we have not significantly interacted with in the past through our other endeavors.

- a. **Budget impact:** No additional budget impact
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Equity and Inclusion, and Climate Change Resilience

5. Partnerships

New: Supporting the marketing, outreach, and maintenance of regional campaigns and online tools that EMSWCD helped through partnerships to bring to fruition.

- Solve Pest Problems web tool - <https://solvepestproblems.oregonstate.edu/>
- Oregon Flora Project’s Native plant gardening portal - <https://oregonflora.org/garden/index.php>
- Clean Rivers Coalition - <https://cleanriverscoalition.com/>

New: Support USGS in the gathering of baseline water quality measurements of algal populations and blooms in the Willamette River. This data will support an associated project EMSWCD is helping to fund - the search for a solution at the lagoon that is contributing to the widespread algal blooms. This funding will help provide essential baseline data to help ground-truth the WQ model that has been put together for the lagoon and pave the way for attaining State and federal funding for the solution.

- a. **Budget impact:** \$47,000 increase in Contracted Services
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Enhance Wildlife Habitat, Equity and Inclusion, and Climate Change Resilience



Community Outreach & Engagement Program (CO&E) – FY24-25 Budget: \$674,595 (Proposed Budget Document Page 15)

1. District-Wide Outreach, Engagement and Communications Support

Continue implementation of the district’s new Communications Plan, developed in 2023. This includes updating communications strategies and tactics including revising our message frameworks across all program areas. Additionally, the team will be working to build our story bank, increase the photos, video and other visual assets used in outreach and communications, increase outreach to targeted media outlets and build stronger partnerships with industry associations and community organizations to reach farmers and nursery owners through existing events and meetings, communications channels and tools. In partnership with Finance and Operations, the Community Outreach and Engagement Team will be integral members of the project team responsible for developing and implementing a new website for the District. The website design project will follow the recommendations outlined in the Communications Plan completed last year.

- a. **Budget impact:** No new budget impact. Web project budgeted in F&O.
- b. **EMSWCD Priorities addressed:** Access and Inclusion.

2. Program Area Outreach and Engagement Support

Increase the visibility of programs and resources available to residents by supporting the promotion of education workshops, presentations, community and industry events, email outreach, social media, the EMSWCD website and direct mail communications.

Special initiatives this year include the implementation of outreach programs developed last year in partnership with the Headwaters and Land Legacy Program Managers as well as ongoing outreach for CLIP, StreamCare and outreach for the Urban Lands and Grants programs.

The team will also support program evaluation to better measure the success/impact of program activities/offerings.

- a. **Budget impact:** No new budget impact. Specific outreach campaigns are budgeted within individual programs.
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Fish and Wildlife Habitat, and Local Food Production.

3. Outreach and Engagement Systems and Infrastructure Development and Support

The Community Outreach and Engagement Team is working on developing new communications and outreach standards and guidelines and implementing new collaboration and workflow systems and tools. These include an editorial and event calendar and maximizing the investment in our new Customer Relationship Management (CRM) system. These activities are managed in partnership with an extended team of staff members from other program areas (aka the “Super Group”).

- a. **Budget impact:** No new budget impact.
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Fish and Wildlife Habitat, and Local Food Production.



FY24-25 Budget Narratives

East Multnomah Soil and Water Conservation District

2/22/2024

4. Equity and Accessibility

This new team is helping fulfill the District's Equity Action Plan and our goals of developing trust with our constituents and working in partnership with organizations and individuals. By understanding the barriers to access and centering the needs of people with low incomes, communities of color, and other historically marginalized communities, we better serve all our constituents. Developing and applying standards for accessibility in our events, online and print publications, presentation materials and other outreach and engagement activities and products will be central to the work of this team this fiscal year.

- a. **Budget impact:** No new budget impact.
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Fish and Wildlife Habitat, and Local Food Production.

Headwaters and Headwaters Incubator Program (HIP) – FY24-25 Budget: \$912,497 (Proposed Budget Document Page 18)

1. New Farm Business Development

Continue providing high-quality one-on-one farmer business development support on topics including production cost analysis, market channel analysis, cash flow, crop planning with yield and sales alignment, farm taxes, and more.

- a. **Budget impact:** No additional impact on budget
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Equity and Inclusion, and Climate Change Impacts

2. Farmer Technical Assistance

Continue: Contracted support for HIP farmers for optimizing tillage, soil fertility and biology, irrigation planning, IPM, effective weed management, and more.

- a. **Budget impact:** No additional impact on budget.
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, and Climate Change Impacts

3. Relocate Headwaters Farm Office

Continue: This was budgeted for the current fiscal year, but due to delays with permitting the procurement and delivery of the structure needs to be in next fiscal year's budget. Procure a new double-wide farm office to be sited near Orient Drive. This would allow for the removal of the existing office in the Dianna Pope Natural Area (DPNA) and decommissioning of its septic system. This undertaking would require permitting by Multnomah County before moving forward.

- a. **Budget impact:** \$22,000 (Contracted Services for removal of existing office, septic decommissioning, and help getting through permitting process); \$235,000 (Capital Improvements on Real Property); \$5,000 (permits);
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Enhance Wildlife Habitat, and Equity and Inclusion



FY24-25 Budget Narratives

East Multnomah Soil and Water Conservation District

2/22/2024

4. Maintain Headwaters Farm for Operations, Safety, and Conservation

Continue investing in Headwaters Farm assets including infrastructure, equipment, and vehicles. These resources support beginning farmers, good stewardship of natural resources, conservation demonstration and education, and general management of the site. Staff seeks to continue to keep these resources maintained and in safe and good working order.

- a. **Budget impact:** No additional impact on budget.
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Equity and Inclusion, and Climate Change Impacts

5. Improve Program Visibility and Recruitment

Continue to invest in print and social media outreach campaigns to recruit HIP applicants.

New: funding for two new recruitment videos targeting experienced growers.

- a. **Budget impact:** \$10,000 (Contracted Services)
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Equity and Inclusion, and Climate Change Impacts

6. Explore Program Opportunities for Farmworkers

New: Present recommendations from consultant's assessment to Board.

- a. **Budget impact:** \$7,000 (Contracted Services) for Farmers Manual translation and one-on-one application support.
- b. **EMSWCD Priorities addressed:** Equity and Inclusion and Land Access

7. Equipment Purchase Payment Plan

New: In addition to the existing payment plans for Caterpillar Tunnels, we propose providing payment plan options for HIP farmers to purchase equipment and subsequently reimburse the District.

- a. **Budget impact:** \$25,000 (Program Supplies) Reimbursements come in through Income Line Reimbursements/Refunds.
- b. **EMSWCD Priorities addressed:** Soil and Water Quality and Equity and Inclusion

8. HIP Graduate Bridge Awards

New: Provide a grant to HIP graduates that have successfully completed the program that can be used to buy equipment, pay for the lease of agricultural land, or other non-downpayment costs related to transitioning their farm off Headwaters. Details will be developed and presented to the Board for approval.

- a. **Budget impact:** \$60,000 total; \$20,000 for each eligible graduate (Program Grants to Others)
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Land Access



FY24-25 Budget Narratives

East Multnomah Soil and Water Conservation District

2/22/2024

SPECIAL FUNDS

- **Estimated Beginning Fund Balance (Grants): \$458,246**
- **Estimated Beginning Fund Balance (LCF): \$7,501,707 (Proposed Budget Document Page 24)**

Land Conservation Fund – FY 24-25 Budget: \$8,651,707 (Proposed Budget Document Page 24)

1. Anticipated Revenue from Sale of Property

New: The Land Conservation Fund is adding this line item to the budget to best align revenues received from any sale of EMSWCD Property to this fund specifically. Unanticipated sale of property remains in the General Fund until appropriated. This anticipated revenue line follows best accounting practices.

- Budget impact:** \$450,000 in anticipated revenue.
- EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Equity and Inclusion, Climate Change Impacts and Local Food Production

2. External Grant Award, Partnership Acquisition Opportunities

New: The Land Conservation Fund is appropriating funds to be utilized on partnership agreements for the acquisition of real properties without any ownership interest held by EMSWCD. EMSWCD has engaged in this cost-share practice for several years without retaining interest.

- Budget impact:** \$300,000
- EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Equity and Inclusion, Climate Change Impacts and Local Food Production

Grants – FY24-25 Budget: \$2,202,000 (Proposed Budget Document Page 25)

1. Partners In Conservation (PIC) Grants

Continue: The PIC Grant program continues to see excellent applications that address the district's strategic priorities and advance our mission. Continuing strong support of EMSWCD's largest grant program allows the district to continue and expand support for the work of a broad range of partners and invest in projects primarily located in our urban areas.

- Budget impact:** No additional budget impact.
- EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Equity and Inclusion, Climate Change Impacts and Local Food Production

2. People's Garden Initiative

Continue: Supported by the USDA's Urban Agriculture program, the People's Garden Initiative is designed to improve existing or establish new community gardens throughout the US. Designated People's Garden(s) will include four components: 1) benefit the community, 2) be collaborative, 3) educate the community, and 4) incorporate sustainable practices. Through partners NRCS, USDA is providing a one-time non-competitive grant award of \$200,000 to EMSWCD for designated People's Gardens within the District. Spread over two fiscal years, these funds provide support for community gardens and education in conservation farming practices and sustainable agriculture through grants to community partners (using the Partners in Conservation solicitation and award process). In FY 23-24, two PIC applicants were designated for People's Garden funding (Thimbleberry and Our Village Garden). These nonprofit organizations serve immigrant and refugee communities, farm school education and apprentice programs for local youth, food sovereignty and food donation programs. Several eligible 2024 PIC grants will be awarded year-two funds through this partnership.



FY24-25 Budget Narratives

East Multnomah Soil and Water Conservation District

2/22/2024

- a. **Budget impact:** No impact on budget as funds received will equal funds expended.
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Equity and Inclusion, Climate Change Impacts and Local Food Production

3. Cooperative Landowner Incentive Program (CLIP)

Continue providing cost share for implementation of conservation practices on private properties.

Expand: Consider a different approach for cost share in the urban area and explore ideas for additional cost share opportunities on farms.

- a. **Budget impact:** No additional budget impact.
- b. **EMSWCD Priorities addressed:** Water and Soil Quality, Climate Change Impacts, Water Conservation, Fish & Wildlife Habitat, Local Food Production

4. SPACE Grants

Continue: Last FY the Board agreed to increase the maximum grant award for EMSWCD's SPACE grants from \$2,000 to \$2,500. These small grants support local partners and nonprofit organizations that want people to grow healthy food, protect water quality and soil health, learn about and connect to nature. Funding for SPACE was also increased allowing the program to maintain the current level of support (approximately 30 projects per year).

Expand: Interest in SPACE grants continues to grow, reflecting the community's interest in projects that support the grant program goals and meet the district's strategic priorities. Additional funding would allow the district to meet the needs of this increasing community interest.

- a. **Budget impact:** \$12,000 in the SPACE Grant Fund.
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Equity and Inclusion, Climate Change Impacts and Local Food Production

5. Strategic Partnership Agreements

Continue providing direct funding to the active Watershed Councils within the EMSWCD boundaries. These organizations play a key role in delivering on our core conservation priorities and increase the collective impact of individual organizations and efforts. Watershed Councils are uniquely positioned due to their landscape approach and success bringing together stakeholders from government and nonprofit organizations with business and private landowners. For more than five years, the district has provided non-competitive grant awards to these important partners. In FY 22-23 SPA funding was increased for Johnson Creek Watershed Council (JCWC) and the Columbia Slough Watershed Council (CSWC) when the Sandy River Watershed Council folded, and a portion of their allocated funds were disbursed to the two other partners. Importantly, both JCWC and CSWC share the District's commitment to diversity and equity and are leading important efforts with new partners to make the environmental sector in the Greater Portland region more just and inclusive.

- a. **Budget impact:** No additional budget impact.
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Enhance Wildlife Habitat, Equity and Inclusion, and Climate Change Impacts.

FORM
LB-20

RESOURCES

GENERAL FUND

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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	-	-	-		1
2				2 Previously levied taxes estimated to be received	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	-	-	-		5
6	17,936	97,308	160,000	6 Op: Interest on Bank/LGIP Accts	160,000	-	-	-		6
7	9,686	5,525	5,000	7 Op: Misc. (Refunds, Rebates, etc)	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	-	-	-	-	13
14				14						14
15			8,000	15 RL: Reimbursements from Partners	10,000					15
16	61,535	61,535	67,616	16 RL: ODA Scope of Work Funds	67,616	-	-	-		16
17	-	19,500	15,000	17 RL: USFS Gorge Grant	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	-	-	-		20
21				21 HIP:	-	-	-	-		21
22	300	47,510	50,000	22 UL: Plant Sale Revenue (Gross Sales)	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	-	-	-	-	30
31	5,405,791	5,708,791	5,720,418	31 Taxes necessary to balance	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	-	-	-	-	33

FORM
LB 30

**EXPENDITURE SUMMARY
GENERAL FUND**

**EMSWCD '24-25 Budget -Proposed Draft 3-4-2024
East Multnomah SWCD**

Modified Accrual Basis

Modified Accrual Basis

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

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

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

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

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

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	-	-	-	70
71	-	-	359,000	71	Contingency	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	-	-	-	73
74	500,000	550,000	550,000	74	Transfer to Land Conservation Fund	400,000.00	-	-	-	74
75	714,085	1,076,815	1,299,435	75	Transfer to Grants Fund	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	-	-	-	81
82				82						82
83	4,845,194	5,643,645	8,131,389	83	Total Expenditures	8,538,653	-	-	-	83
84	4,292,381	4,969,675	1,971,060	84	ENDING FUND BALANCE	2,001,890				84
85	9,137,575	10,613,320	10,102,449	85	TOTAL REQUIREMENTS	10,540,543	-	-	-	85

Page 5

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024
nah SWCD

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

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024
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	-	-	-		35
36	55	-	3,500	36 Signage, Banners, Displays	5,000	-	-	-		36
37	820	9,822	30,250	37 Public Relations Promo	30,000	-	-	-		37
38	15,665	10,599	12,625	38 Dues	18,025	-	-	-		38
39	12,401	30,159	50,365	39 Subscriptions	43,165	-	-	-		39
40	283	438	2,000	40 Program Supplies	2,000	-	-	-		40
41		-		41 Plants & Materials	-	-	-	-		41
42	214	256	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	-	-	-		42
43	-	235	500	43 Equipment Rental/Lease	500	-	-	-		43
44	637	588	1,500	44 Vehicles: Rent/Lease	1,000	-	-	-		44
45	8,690	2,978	6,000	45 Training/Development: Staff	12,000	-	-	-		45
46	-	285	5,000	46 Training/Development: Board	5,000	-	-	-		46
47	-	1,620	4,750	47 Out of Town Travel: Staff	4,500	-	-	-		47
48	-	524	4,500	48 Out of Town Travel: Board	4,000	-	-	-		48
49	464	1,271	3,250	49 Local Mileage, Parking, Bus: Staff	2,750	-	-	-		49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	-	-	-		50
51	8,955	12,774	13,000	51 Vol/Board/Staff/Cooperator expenses/stipends	15,000	-	-	-		51
52	1,231	3,432	6,800	52 Meeting Refreshments, Annual, Budget, Board Mtgs	6,500	-	-	-		52
53	-	329		53 Misc Expenses	-	-	-	-		53
54	510	489	750	54 Payroll Expense	750	-	-	-		54
55			-	55 Program Grants to Others	-	-	-	-	-	55
56	441,133	324,114	605,430	56 TOTAL MATERIALS AND SERVICES	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	-	-	-	-	61
62				62 Purchase of Real Property		-	-	-	-	62
63	11,020	6,476	202,000	63 TOTAL CAPITAL OUTLAY	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 -Proposed Draft 3-4-2024
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	-	-	-	83
84				84	ENDING FUND BALANCE					84
85	1,016,153	1,077,297	1,607,736	85	TOTAL REQUIREMENTS	1,524,760	-	-	-	85

FORM
LB 31

DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024
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	-	-	-		1
2	53,152	57,943	61,200	2 Payroll Taxes	64,600	-	-	-		2
3	8,324	7,346	13,200	3 Worker's Comp Insurance Policy	12,100	-	-	-		3
4	132,174	122,518	142,300	4 Employee Benefits	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	-	-	-	-	9
10				10						10
11				11 MATERIALS AND SERVICES		-	-	-		11
12			-	12 Contracted Bookkeeper	-	-	-	-	-	12
13			-	13 Contracted Audit Services	-	-	-	-	-	13
14			20,000	14 Contracted Attorney	20,000	-	-	-		14
15				15 Contracted Information Technology Support	-	-	-	-		15
16	270,764	326,468	818,549	16 Contracted Services	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	-	-	-		24
25	115	19	625	25 Licenses and Fees	400	-	-	-		25
26			7,700	26 Taxes	7,700	-	-	-		26
27			2,182	27 Utilities	2,182	-	-	-		27
28	3,407	3,228	4,660	28 Telecommunications	3,500	-	-	-		28
29			3,000	29 Repairs/Maintenance	3,000	-	-	-		29
30				30 Insurance	-	-	-	-		30
31	24	-	600	31 Office Supplies	600	-	-	-		31
32	66	64	1,050	32 Postage/Delivery	1,100	-	-	-		32
33	1,670	399	4,600	33 Printing/Copying	4,200	-	-	-		33
34	2,729	1,968	4,000	34 Office Furnishings and Equipment	5,000	-	-	-		34

FORM
LB 31

DETAILED EXPENDITURES

Rural Lands Program

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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	-	-	-		35
36	499	-	800	36 Signage, Banners, Displays	1,000	-	-	-		36
37	50	-	500	37 Public Relations Promo	5,000	-	-	-		37
38	-	428	2,400	38 Dues	2,600	-	-	-		38
39	5,113	8,926	10,981	39 Subscriptions	11,030	-	-	-		39
40	3,034	1,637	13,915	40 Program Supplies	7,360	-	-	-		40
41	11,011	16,037	45,000	41 Plants & Materials	45,000	-	-	-		41
42	-	16	1,142	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,150	-	-	-		42
43	115	270	1,000	43 Equipment Rental/Lease	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	-	-	-		45
46		-		46 Training/Development: Board	-	-	-	-		46
47	152	3,157	3,000	47 Out of Town Travel: Staff	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	-	-	-		49
50				50 Local Mileage, Parking, Bus: Board	-	-	-	-		50
51			4,000	51 Vol/Board/Staff/Cooperator expenses/stipends	4,000	-	-	-		51
52	500	763	500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	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	-	-	-	-	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	-	-	-		61
62				62 Purchase of Real Property	-	-	-	-		62
63	-	-	10,000	63 TOTAL CAPITAL OUTLAY	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 -Proposed Draft 3-4-2024

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

FORM
LB 31

DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024
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	-	-	-		1
2	37,236	43,849	37,000	2	Payroll Taxes	39,400	-	-	-		2
3	756	668	3,400	3	Worker's Comp Insurance Policy	3,500	-	-	-		3
4	82,586	89,180	82,700	4	Employee Benefits	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	-	-	-	-	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	155,357	175,165	314,000	16	Contracted Services	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	-	-	-		22
23				23	Bulk Mail Permit Renewal	-	-	-	-		23
24				24	Legal Notice (Ann'I Mtg, Budget Mtgs, Hearing)	-	-	-	-		24
25	-	5	1,100	25	Licenses and Fees	300	-	-	-		25
26				26	Taxes	-	-	-	-		26
27				27	Utilities	-	-	-	-		27
28	2,055	3,514	3,500	28	Telecommunications	3,500	-	-	-		28
29				29	Repairs/Maintenance	-	-	-	-		29
30				30	Insurance	-	-	-	-		30
31	30	78	1,000	31	Office Supplies	1,000	-	-	-		31
32	-	1,032	6,500	32	Postage/Delivery	8,000	-	-	-		32
33	671	2,980	8,000	33	Printing/Copying	12,000	-	-	-		33
34	350	90	3,000	34	Office Furnishings and Equipment	3,000	-	-	-		34

FORM

LB 31

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

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

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	-	-	-	-
71	-	-	-	71	Contingency				-
72				72					72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund				-
75	-	-	-	75	Transfer to Grants Fund				-
76	-	-	-	76					-
77				77					77
78	-	-	-	78		-	-	-	-
79	-	-	-	79					-
80				80					80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-
82				82					82
83	667,008	815,231	920,800	83	Total Expenditures	949,300	-	-	-
84				84	ENDING FUND BALANCE				84
85	667,008	815,231	920,800	85	TOTAL REQUIREMENTS	949,300	-	-	-

FORM
LB 31

DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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	-	-	-	1
2		36,200	2	Payroll Taxes	38,100	-	-	-	2
3		1,500	3	Worker's Comp Insurance Policy	1,400	-	-	-	3
4		98,200	4	Employee Benefits	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	-	-	-	- 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	-	-	-	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	-	-	-	22
23			23	Bulk Mail Permit Renewal		-	-	-	23
24		600	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	600	-	-	-	24
25			25	Licenses and Fees	-	-	-	-	25
26			26	Taxes	-	-	-	-	26
27			27	Utilities	-	-	-	-	27
28		2,520	28	Telecommunications	2,500	-	-	-	28
29			29	Repairs/Maintenance	-	-	-	-	29
30			30	Insurance	-	-	-	-	30
31		350	31	Office Supplies	350	-	-	-	31
32		1,370	32	Postage/Delivery	1,370	-	-	-	32
33		2,700	33	Printing/Copying	2,700	-	-	-	33
34		2,550	34	Office Furnishings and Equipment	2,550	-	-	-	34

FORM

LB 31

DETAILED EXPENDITURES

Community Outreach & Engagement

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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	-	-	-		35
36		2,300	36	Signage, Banners, Displays	2,300	-	-	-		36
37		4,000	37	Public Relations Promo	4,000	-	-	-		37
38		500	38	Dues	500	-	-	-		38
39		7,990	39	Subscriptions	7,990	-	-	-		39
40		2,250	40	Program Supplies	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	-	-	-		43
44			44	Vehicles: Rent/Lease	-	-	-	-		44
45		4,800	45	Training/Development: Staff	4,800	-	-	-		45
46			46	Training/Development: Board	-	-	-	-		46
47		3,800	47	Out of Town Travel: Staff	4,500	-	-	-		47
48			48	Out of Town Travel: Board	-	-	-	-		48
49		1,600	49	Local Mileage, Parking, Bus: Staff	1,600	-	-	-		49
50			50	Local Mileage, Parking, Bus: Board	-	-	-	-		50
51		4,900	51	Vol/Board/Staff/Cooperator expenses/stipends	4,900	-	-	-		51
52		3,660	52	Meeting Refreshments, Annual, Budget, Board Mtgs	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	-	-	-	-	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
Community Outreach & Engagement**

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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	-	-	-	83
84				84	ENDING FUND BALANCE					84
85	-	-	635,315	85	TOTAL REQUIREMENTS	674,595	-	-	-	85

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024
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	-	-	-		1
2	17,075	18,681	21,000	2 Payroll Taxes	22,800	-	-	-		2
3	3,784	3,339	6,900	3 Worker's Comp Insurance Policy	6,800	-	-	-		3
4	53,515	55,912	69,200	4 Employee Benefits	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	-	-	-	-	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	-	-	-		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	-	-	-		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	-	-	-		25
26	646	640	663	26 Taxes	700	-	-	-		26
27	13,644	14,072	13,326	27 Utilities	13,518	-	-	-		27
28	3,944	3,805	4,002	28 Telecommunications	3,552	-	-	-		28
29	10,570	23,548	33,550	29 Repairs/Maintenance	26,250	-	-	-		29
30				30 Insurance	-	-	-	-		30
31	66	84	500	31 Office Supplies	300	-	-	-		31
32	-	-		32 Postage/Delivery	-	-	-	-		32
33	-	-	400	33 Printing/Copying	400	-	-	-		33
34	579	-	900	34 Office Furnishings and Equipment	500	-	-	-		34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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

**FORM
LB 31**

DETAILED EXPENDITURES

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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

FORM
LB 31

DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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

LB 31

DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
35	526	-	-	35 Advertising	-				35
36	-	570	-	36 Signage, Banners, Displays	-				36
37			-	37 Public Relations Promo	-				37
38	1,875	2,950	-	38 Dues	-				38
39	18,190	7,089	-	39 Subscriptions	-				39
40	1,120	3,223	-	40 Program Supplies	-				40
41			-	41 Plants & Materials	-				41
42	209	681	-	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	-				42
43	-	-	-	43 Equipment Rental/Lease	-				43
44			-	44 Vehicles: Rent/Lease	-				44
45	790	2,094	-	45 Training/Development: Staff	-				45
46			-	46 Training/Development: Board	-				46
47	-	2,418	-	47 Out of Town Travel: Staff	-				47
48			-	48 Out of Town Travel: Board	-				48
49	448	812	-	49 Local Mileage, Parking, Bus: Staff	-				49
50			-	50 Local Mileage, Parking, Bus: Board	-				50
51	6,438	4,761	-	51 Vol/Board/Staff/Cooperator expenses/stipends	-				51
52	41	531	-	52 Meeting Refreshments, Annual, Budget, Board Mtgs	-				52
53	-	1,000	-	53 Misc Expenses	-				53
54				54	-				54
55				55					55
56	112,741	188,013	-	56 TOTAL MATERIALS AND SERVICES	-	-	-	-	- 56
57				57					57
58				58 CAPITAL OUTLAY					58
59			-	59 Office/Field Equipment		-	-	-	59
60			-	60 Vehicles		-	-	-	60
61	-	-	-	61 Improvements to Real Property	-				61
62	-	-		62 Purchase of Real Property					62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	-	-	-	- 63
64				64					64
65				65 DEBT SERVICE					65
66	-	-	-	66 Payments to Principal		-			66
67			-	67 Interest and Fees		-			67
68				68					68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	- 69

**FORM
LB 31**

DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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 -Proposed Draft 3-4-2024

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	-	-	-	- 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	-	-	-	- 5
6	42,113	230,857	150,000	6	Interest	300,000	-	-	-	- 6
7	-	-		7	Anticipated revenue from sale of property	450,000				7
8				8						8
9	6,909,860	7,490,717	7,085,154	9	Total resources, except taxes to be levied	8,651,707	-	-	-	- 9
10			-	10	Taxes necessary to balance		-	-	-	- 10
11			-	11	Taxes collected in year levied		-	-	-	- 11
12	6,909,860	7,490,717	7,085,154	12	TOTAL RESOURCES	8,651,707	-	-	-	- 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	-	-	-	- 15
16	200,000	1,200,000		16	External Grant Award, Partnership Acquisition Oppo	300,000		-	-	16
17				17						17
18	200,000	1,201,500	6,935,154	18	TOTAL CAPITAL OUTLAY	8,501,707	-	-	-	- 18
19				19						19
20				20	REQUIREMENTS - MATERIALS & SERVICES					20
21		-	150,000	21	Contracted Attorney	150,000	-	-	-	- 21
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	-	-	-	- 22
23				23						23
24	200,000	1,201,500	7,085,154	24	Total Expenses	8,651,707	-	-	-	- 24
25				25						25
26				26						26
27				27						27
28	6,709,860	6,289,217	-	28	Ending Fund Balance	-	-	-	-	- 28
29	6,909,860	7,490,717	7,085,154	29	TOTAL REQUIREMENTS	8,651,707	-	-	-	- 29

FORM
LB 10**SPECIAL FUNDS**

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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

	Historical Data				DESCRIPTION	Budget for Next Year 2024-2025					
	Actual	Actual	Adopted Budget			Proposed	Revisions for	Approved by	Adopted by		
	Second Preceding	First Preceding									
	Year 2021-2022	Year 2022-2023	Year 2023-2024		RESOURCES	3/4/2024	4/1/2024	5/6/2024	6/3/2024		
1	811,100	327,750	507,565	1	Beginning Fund Balance	458,246	-	-	-		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	-	-	-		5
6	6,479	35,532	25,000	6	Interest	50,000	-	-	-		6
7				7	Misc Income (Rebates/Refunds etc.)						7
8			100,000	8	People's Garden Initiative (USDA-NRCS Funds)	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	-	-	-	-	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	-	-	-	-	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	-	-	-		16
17	606,426	270,131	250,000	17	PIC (Prtnrs In Conservation) Grants-prior outstanding	460,000	-	-	-		17
18			100,000	18	People's Garden Initiative Grants	115,000	-	-	-		18
19	139,891	20,708	200,000	19	CLIP (Cost Share to Landowners)-new awards	200,000	-	-	-		19
20	-	-	50,000	20	CLIP (Cost Share to Landowners)-prior outstanding	100,000	-	-	-		20
21	61,056	61,667	87,000	21	SPACE (Small Proj & Com Event) Grants - New awards	97,000	-	-	-		21
22			15,000	22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	5,000	-	-	-		22
23	210,298	143,111	170,000	24	Strategic Partnerships-new awards	170,000					23
24			35,000	25	Strategic Partnerships-prior outstanding	30,000	-	-	-		24
25		50,000	75,000	26	Equity-focused Strategic Opportunity Grants	75,000	-	-	-		25
26		-	-	26		-	-	-	-		26
27	1,203,914	921,286	1,932,000	27	TOTAL MATERIALS & SERVICES	2,202,000	-	-	-	-	27
28				28							28
29	1,203,914	921,286	1,932,000	29	Total Expenses	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	-	-	-	-	33

Page 25

FORM
LB 10**SPECIAL FUNDS**

EMSWCD '24-25 Budget -Proposed Draft 3-4-2024

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

	Historical Data				DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
					RESOURCES						
1	-	-		1	Beginning Fund Balance						1
2				2	Working capital (accrual basis)						2
3				3	Previously levied taxes estimated to be received						3
4				4	Earning from temporary investments						4
5				5	Transfer from General Fund						5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	-	-	-	-	6
7				7							7
8				8							8
9	-	-	25,000	9	Total resources, except taxes to be levied	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	-	-	-	-	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15	-	-	25,000	15	OWEB Small Grants	25,000	-	-	-	-	15
16			-	16	Other Grants					-	16
17	-	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	-	-	-	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	-	-	25,000	22	Total Expenses	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	-	-	-	-	28

Page 26

**Budget Calendar Fiscal Year 2024-2025**

East Multnomah Soil and Water Conservation District

APPROVED 2/5/2024Contact: 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						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	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 4:00 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 4:00-6:00 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

APPROVED 2/5/2024

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