



## FY 25-26 Budget Committee Meeting #2 Agenda

### East Multnomah Soil & Water Conservation District

Monday April 7<sup>th</sup>, 2025 @ **5:00 PM**

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

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

United States (Toll Free): 1 646 749 3129; Access Code: 668-986-709

Item #	Time	Agenda Item	Purpose	Presenter	Packet
1	5:00 5 min	Welcome & Introductions	Welcome	Zimmer-Stucky	N/A
2	5:05 5 min	<ul style="list-style-type: none"> <li>Review/Revise Agenda</li> <li>Review previous action items</li> <li>Approval of Budget Committee #1 Minutes</li> </ul>	Information Information <b>Decision</b>	Zimmer-Stucky/All	a) 3/3/25 Budget Committee #1 Minutes
3	5:10 5 min	Public Comment <sup>1</sup>	Information	Public	N/A
4	5:15 5 min	Changes to proposed draft budget from Budget Committee Meeting #1 <ul style="list-style-type: none"> <li>Add \$300,000 to Land Conservation Fund</li> </ul>	Discussion	Mitten	a) BC2 Draft FY25-26 Budget
5	5:20 30 min	Unallocated Funds – Potential Additional Initiatives & Projects <ul style="list-style-type: none"> <li>FY25-26 BC2 Narratives &amp; Suggestions</li> </ul>	Discussion	Mitten / Beamer	a) FY25-26 BC2 Potential Initiatives & Projects Narratives
6	5:50 5 min	<ul style="list-style-type: none"> <li>Discuss, review, clarify and reach agreement on requested changes to draft budget that are to be made by staff before next Budget Committee Meeting</li> </ul>	Discussion/ <b>Decision</b>	Zimmer-Stucky / Committee/Mitten	N/A
7	5:55 3 min	<b>Announcements and reminders:</b> Additional changes should be made at next Budget Committee meeting (no later) to minimize chance of errors.	Information	All	a) FY25-26 Budget Calendar
8	5:58	<ul style="list-style-type: none"> <li>Adjourn</li> </ul>		Zimmer-Stucky	N/A

### Next Budget Committee and Related Meetings

Board and Budget Committee Meeting #3: Monday, May 5<sup>th</sup>, 2025, 5:00 PM  
EMSWCD Office: 5211 N. Williams Ave.  
No public comment will be taken.

TSCC Budget Hearing: Tuesday, May 20<sup>th</sup>, 2025, 4:00 PM  
EMSWCD Office: 5211 N. Williams Ave  
Public Welcome & comments taken

Board Meeting: Monday, June 2<sup>nd</sup>, 2025, 6:00 PM  
EMSWCD Office: 5211 N. Williams Ave.

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

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**East Multnomah Soil and Water Conservation District  
FY25-26 Budget Committee # 1 *FINAL* Meeting Minutes**

Monday, March 3<sup>rd</sup>, 2025

**4:00pm- Call to Order**

**Zimmer-Stucky** called to order the first EMSWCD FY25-26 Budget Committee meeting at 4:00pm on Monday, March 3, 2025, at the EMSWCD office in Portland. OR.

**4:00pm- Welcome**

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

**Board of Directors:** Jasmine Zimmer-Stucky (At-Large 2 Director, Chair), Ramona DeNies (At Large 1 Director, Vice-Chair), Mike Guebert (Zone 3 Director, Secretary) (virtual)(4:13pm), Mary Columbo (Zone 1 Director, Treasurer), Laura Masterson (Zone 2 Director)

**Staff:** Kelley Beamer (Executive Director), Dan Mitten (Budget Officer, Chief of Finance & Operations), Kathy Shearin (Urban Lands Program Supervisor) (4:06pm), Heather Nelson Kent (CO&E Program Supervisor), Matt Shipkey (Land Legacy Program Manager), Rowan Steele (Headwaters Farm Program Manager), Asianna Fernandez (Executive Assistant)

**Public:** N/A

**4:01pm- Appoint Presiding Officer**

**Mitten** explained what a Budget Committee Presiding Officer does.

**MOTION: Masterson moved to appoint Zimmer-Stucky as the Presiding Officer of the FY25-26 Budget Committee. Columbo 2<sup>nd</sup>. Motion passed unanimously (4-0, Guebert absent)**

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

**Mitten** presented the FY 25-26 Budget Message highlights:

- It is required to present the official Budget Message.
- Staff is recommending the full tax levy rate: \$.10 per \$1000.
- The Budget consists of the General Fund and Three Special Funds
  - General Fund: Finance & Operations (F&O), Rural Lands (RL), Urban Lands (UL), Community Outreach & Engagement (CO&E), Headwaters Farm (HWF)
  - Special Funds: Grants Fund and Land Conservation Fund (LCF) and Partner Grants Management Fund
- Personnel Services increased by 7.58% from the previous FY at \$3.1M, to \$3.4M.
- Materials and Services are decreasing by 5.5%, due to cost reductions throughout all General Fund programs, except one intentionally.
- Capital Outlay has decreased by 87% from \$431,000 to \$55,000, due to the completion, foregoing, or pausing of prior year's projects. The only capital outlay identified at this time is an HVAC replacement in the building.

**Mitten** Contingency is set at \$500,000, as recommended by staff, depending on the economic climate and the District's continued strategy to be prepared to take advantage of unpredictable opportunities and meet unforeseen increases in cost. Contingency is not the same as an emergency fund and is rarely utilized (once in almost seven years). We also have an additional six months of unappropriated reserves in the event of an unlikely emergency significant enough that prevents the County from distributing property tax revenue. These reserves are best practices to ensure the district's continued operations.

**Beamer** This District has had a growing tax base over time. In FY 24-25, it was \$6.2 million, and for FY 25-26, it's going to be \$6.6 million. We've also benefited from a high interest rate, which has helped us improve assets, putting us in a good position. Remembering the analysis staff shared with the Board last month, we've been on a trend of underspending by about \$1 million collectively, which isn't always a bad thing, but we've been looking at it a different way. She spent the last few months thinking about what it

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might look like to create a Budget based on having a high degree of certainty of what is going to be spent, and budgeting based on the relationship between past expenditures and budgets.

In the original draft Budget, prior to presenting it to the Budget Committee, staff identified about \$1 million that was not allocated, giving staff and the Board a positive place to begin to think about program growth this year. How can we scale up in a strategic and thoughtful way? What we do well is continuing. We're putting more funds into the Rural Lands program to create more staff capacity for Weeds and StreamCare projects.

In regard to our Grants program, it's known that our Partners in Conservation (PIC) grants program is one of the best ways the District can execute our mission through our partners and grantees. In knowing that our grantee pool is always becoming increasingly competitive, staff recommend adding an addition \$350,000 to the PIC Grant Budget. But to offset the need for staff capacity for this increase, the Board approved a streamlined approach for the grantees who have been awarded for many cycles in a row, lessening administrative burdens. Additionally, the second Grants related change has to do with staff recommending a new Grant pilot opportunity in response to the recent upheaval at the federal level, with the impact of executive orders related to our mission of equity and climate. There's a lot of impact from this to our community members and partners. Staff are recommending allocating \$300,000 for a climate and equity rapid response grant opportunity that we would continue to build with the Board's help. This would also include a community listening strategy to see what needs are out there.

**Mitten** For the new Grants initiative, this is just the budget portion, and we will come to the Board soon with more programmatic details.

**Columbo** is very excited to see the increase in Grants funds.

**Masterson** is glad we're in a position to be able to fill some of the gaps being created. She will be advocating for increasing funds in the Land Conservation Fund. It looks like there is a lot of money in that fund, but if we're aiming to achieve our top 10 projects with larger acreage, and more Buy, Protect, Sell projects, the fund will be depleted fast. With all of the projects that Shipkey has brought to the Board this year, she'd like to see the District continuing to fund it at a higher level.

**DeNies** Have the size of the Budgets for the UL and RL always been around this dollar amount?

**Mitten** In the analysis, you saw that the overall budgets would increase, but their expenditure would stay about the same. There is a natural variance between the two.

**Masterson** Historically, the Grants programs and LCF started as equal, and then over time, the Grants Budget has grown, and the LCF Budget has decreased. In the conversations in the past, we've accepted an inverse distribution of funds in those two and we haven't gotten them back to equal in a proper way. They're both ways to get conservation out on the ground without increasing staff capacity.

**Zimmer-Stucky** asked for a reminder about how the unallocated funds work.

#### **4:22pm- Big Picture Overview and Present and review Draft Budget for FY25-26**

**Mitten** explained the General Fund: We're beginning with a fund balance at \$5,074,413 for the year. Other resources like OWEB, ODA, Interest, Refunds/Rebates, Rental Income all show up as our income, coming out to \$321,845. Our estimated Property Tax Revenue is \$6.7 million after accounting for approximately \$100,000 in the prior year's levied taxes. Our total resources for this Budget are \$12.13 million in the General Fund.

**Mitten** explained the General Fund Expenditures:

- Personnel Services is \$3,413,940

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- Materials and Services is \$2,307,228
- Capital Outlay is \$55,000
- Transfer to the Land Conservation Fund is projected to be about \$400,000.
- Transfer to the Grants Fund is projected to be about \$1.861 million.
- The total sent to the Special funds from the General fund is \$2,261,896.
- Contingency is set at \$500,000.
- Our Ending fund balance (unappropriated) is \$3,595,096
  - This includes the \$700,000 in unallocated funds as well as the six-month reserves.
  - If the \$700,000 doesn't get appropriated in this Budget cycle, it remains unappropriated until the next year.

**Masterson** This history is not on the page while we look at Special funds, so in FY 22-23, we allocated \$550,000 to the LCF and \$1 million to the Grants fund. Looking at this current year, that difference is even larger, and it has been this way in past years as well.

**Zimmer-Stucky** In the Unappropriated fund balance, are we required, as a public entity, to keep a six-month reserve?

**Mitten** No, it's not a legal requirement. The District used to have only a three-month reserve, but it is good practice to have six-months reserves for emergencies. It ensures staff are paid for six months, all overhead and capital outlay are handled as well. The reserves account for personnel services, materials & services, and capital outlay.

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

1. Technology & Website Support Contracting – added \$15,000 and \$12,000 respectively.
2. Equity Team: Action Plan & Items – added \$72,000 to the Equity Budget and \$10,000 for partner DEI opportunities

**Beamer** The Equity Team's Budget is housed in Finance and Operations, but also that it's a success to see certain equity commitments living in different programs as well. She was also excited to see funding in the Equity Budget for partner DEI opportunities.

**Masterson** If the funds are going to partner organizations, doesn't it have to be in the form of a grant?

**Beamer** That particular example structure is part of the dues commitment, which is paying into the Indigenous Land Relationship Plan. This dollar amount is designed for other organizations.

**Mitten** The dues structure has increased based on our partner entity's budget, and our budget is large enough to where it can increase. If an initiative seems like a grant, it'll go in the Grants section, but if it's more of a partnership that the District can invest in or help sponsor, that would not be a grants item.

**DeNies** What's the rest of the Equity Budget held for besides those partner opportunities?

**Beamer** For the rest of the Equity team's needs, like books that staff read together, trainings for staff, facilitators that we bring into our space for different topics, support for a BIPOC Affinity group for regional conservation staff of color, our Equity audit work, travel reimbursements for when staff visit Indigenous tribes and other events, and anything else that's equity-specific and district-wide.

3. HVAC System Upgrade – added \$55,000 in Capital improvements on Real Property

**Mitten** This is a result of remodeling and the furnaces being over 21 years old.

#### Rural Lands Narrative

1. Outreach to Farmers – no additional impact on Budget
2. Technical and Financial Assistance for Farmers – no additional impact on Budget

**Beamer** The technical and financial assistance section is referring to the CLIP program which actually lives in the Grants Budget, but the operational components live in both the Rural Lands and Urban Lands

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programs. Us having its narrative in this section shows the Board the function of the program. The recently approved rainwater harvesting projects come under this item.

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

**Zimmer-Stucky** was under the impression that this program had been put on pause.

**Beamer** Our staff member, Wagner, will still be doing water quality monitoring, working with private landowners who allow us to take samples, but we're no longer paying to get the samples sent to a lab. Part of our OWEB grant requires us to be in partnership with them, but what's being sent to the labs hasn't been utilized by partners for years. When asked by landowners, we provide data from staff's fieldwork to the landowners, but not from the lab.

**Masterson** would like to come back to this when the new Rural Lands Supervisor is on Board as it seems that for as long as she was on the ODA Board, she was never able to get to the bottom of why the lab work was not being incorporated into their studies. If the District can help, this feels like a low-cost way to do so, even if that means contracting the work out.

**Beamer** We do have an AGI with USGS, and we're continuing to provide funds for temperature testing.

**Action Item: Staff to add a discussion on Water Quality Monitoring and implementation of ODA's Agricultural Water Quality Plans to a future Board Meeting Agenda.**

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

**Beamer** the StreamCare program is going strong with 41 enrolled sites, including ongoing maintenance. This is our voluntary approach to lowering the district's stream temperatures. We're hoping that in the next fiscal year, we'll have seven more landowners enrolled in the program.

5. Control Invasive Weeds – added \$70,000 for largescale reforestation.

**Beamer** Staff are hitting goals, especially since our new staff member on the team has GIS certification, resulting in less of a time need for managing crews. They recently presented results of a blackberry elimination project on a 10-acre property, and it was a transformational treatment that is now ready for reforestation. This second piece of the project is one the District hasn't done yet, including planting 50,000 trees at this site, set to be done in FY 25-26. This is directly responding to the District's Strategic Plan commitment to climate action.

**DeNies** With the reforestation aspect, is there any sort of timber element?

**Beamer** That is not the intention. It is for habitat creating, carbon sequestration, and restoration.

6. Carbon Sequestration – no additional impact on Budget.

7. Working Farmland Projects – no additional impact on Budget.

**Beamer** Staff set a goal of protecting three Forever Farm projects per year as a baseline, and we finished 10 this year. The Buy, Protect, Sell projects we complete do repopulate the fund.

**Masterson** There is a cost per transaction, and such costs are not directly correlated to larger acreage or more of Shipkey's time. Therefore, there isn't a direct correlation of staff time to dollars expended. It seems likely that we will get to pursue more of our higher priority list projects, and if they are larger acreages, they will cost more, and she'd hate to miss out on those opportunity projects due to lack of budget. We can still put more funds in without impacting staff.

**Beamer** We are also having strategic conversations regarding whether we should also begin ranking properties based on soil type, access to water, water rights, topology, etc. and this could take more time on the outreach side.

8. Natural Area and Access to Nature Projects– no additional impact on Budget.

**Beamer** Within the Land Legacy Program, the District has a strong track record in working with communities, as a funding partner, to protect natural areas as well.

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9. Farm Access / Farm Transition – \$20,000 (added \$4,000 to FY24-25's \$16,000.)

**Beamer** This is a partnership with Rogue Farm Corps, Oregon Agricultural Trust, and Friends and Family Farmers to provide a suite of training modules focused on land access.

**Shipkey** and Steele collaborated in creating a 3-class workshop and 1x1 mentorship service from any of those organizations. It was created for farmland leasers to learn about land leasing, purchasing, and financing. We will be focusing more on farm access this year.

10. Stewardship – no additional impact on Budget.

**Zimmer-Stucky** The more outreach that CO&E does, the more capacity we will need for Rural Lands projects.

**Columbo** would like to advocate for increasing staff in the Rural Lands program, especially as we increase funds for it. It seems like relationships within the rural community feel complicated, so it would be beneficial to have more staff members to spend time in the rural communities to express how the District's programs benefit them.

**Zimmer-Stucky** welcomes the next Rural Lands supervisor pitching the idea of bringing on more staff to the program.

**Beamer** There is a direct relationship between contracted services decreasing and personnel services increasing due to a new staff member.

**Masterson** Why isn't there a Repairs and Maintenance Budget for the Rural Lands program? What about Buy, Protect, Sell?

**Mitten** Repairs and maintenance for the District headquarters would be funded through F&O. HWF's is in a different budget. Any Land Legacy repairs and maintenance of those properties would be through Rural Lands, but there are none anticipated.

**Beamer** We're not 100% sure that we'll be making any Buy, Protect, Sell transactions next year as of right now, since we're aiming at being responsive and we have great leads for easements right now.

Urban Lands Narrative

**Beamer** This Budget is a great example of how the District's equity commitment shows up in our programs. This program's projects are serving the diversity of constituents from our district, from types of workshops available to our commitments to projects in the East County communities. It's also amazing how Shearin has been driving the dam removal project at MHCC. This budget reflects actually beginning demolition, whereas last year, it was focused more on planning.

1. Adult Education – no additional impact on Budget.

**Beamer** It's great to have Ayala lead the workshops now.

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

**Shearin** The reason that there's a smaller fund for Contracted Services for Urban Lands in relation to Rural Lands is because UL tries to inspire landowners to do their own work on their land, while in the RL, they often do more work with the landowners, needing more hands on-deck, meaning a larger need to contract out for work more than UL needs to do.

3. Large-scale Partnership/Demonstration Projects – reduced by \$100,000 in anticipation of external grant funding.

**Shearin** We're going to finish de-paving more of the MHCC parking lots this Summer, and then switching to focusing on dam removal, with more funding coming from other sources, resulting in a smaller budget for us (apparent in Contracted Services as well).

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



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## 5. Partnerships – no additional impact on Budget.

**Masterson** What is the line for Public Relations promo?

**Mitten** This is where we're putting sponsorship and public relations funds.

**Beamer** Staff have goals of reaching certain audiences to market our services, so we decided to do so via tabling, attending partnership/sponsored events, etc. Now that we have CO&E, we're able to be more strategic about it than in previous years. Each program has a marketing budget this year, which will be driven by each team identifying their target audiences and where we need to be visible to them. For example, one of Urban Lands target audiences for the Fiscal Year will be multi-family housing and low-income CDCs. So, staff would attend their open houses, events, etc.

### Community Outreach & Engagement

**Beamer** This program has a bigger fund increase this year as the team has been finished being built and hit the ground running. This year is also the 75th year anniversary of the District, so we'll be celebrating such with increased events and marketing promotions.

**Mitten** Originally, many district-wide expenditures were coming out of F&O's Budget, but since they're now in their 2<sup>nd</sup> year, we're learning what should be under CO&E's Budget vs. what should stay under F&O's Budget.

1. District-wide Outreach, Engagement and Communications Support – no additional impact on Budget.

**Zimmer-Stucky** Are we using some of our investments in FY 25-26 to get 100% staff use of the CRM?

**Mitten** We're still onboarding all staff with different licenses, as we've learned that different staff need different licensing levels. But the whole staff will be licensed to use it, yes.

2. Program Area outreach and engagement support – no additional impact on Budget. Specific outreach campaigns are budgeted within individual programs.

**Masterson** What are our ideas for community outreach in the East county, for farmers, ranchers, landowners, and ag producers?

**Beamer** The Rural Lands program Budget has funding to develop videos/interviews with our Forever Farm recipients as a marketing option, as the best spokespeople for the program are the landowners who are in it themselves.

**Kent** Our strategy with ag producers is more of a personal connection/conversational strategy, instead of print marketing.

3. Outreach and Engagement Systems and infrastructure Development and Support – no additional impact on Budget.

**Kent** Personnel, Materials and Services, and Contracted Services are the biggest line items for the Fiscal Year. The team has identified some items for Contracted Services, but not entirely yet. With Personnel Services, we're increasing staff hours for our Social Media Assistant Pacheco-Cole from 20 to 25 hours per week.

4. Equity and Accessibility - no additional impact on Budget.

### Headwaters Farm and Headwaters Incubator Program Narrative

1. Production and Soil Health Technical Assistance for Farmers and Staff – added \$76,000.

**Beamer** Jen Aron is a critical partner in this approach, so there are funds for the continuation of her contract. We will also continue sharing our learnings and doing workshops on soil health. Aron is actually sharing her approach to soil health with all Districts at the OCEAN Connect Conference in a few weeks.

**Columbo** What would it look like if Aron became an employee at the District and we could use her services at other farm properties? She sees her as being a potential bridge between the District and the

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rural community.

**Beamer** It wouldn't shift things too much programmatically, given the contract rate.

**Zimmer-Stucky** We could add more for that to the Contracted services in Rural Lands Budget, and then we'd know next year that this could be an open option. We could talk about that more between now and the next Budget Committee meeting.

2. Business Development Technical Assistance for Incubator Farmers – no additional impact on Budget.
3. Plan and Permit the Headwaters Farm Office – added \$30,000 for Contracted Services for planning and design, and \$10,000 for permits.

**Beamer** We now have a clear pathway to get the office building permitted this year, and then we'll budget for capital in the FY 26-27.

4. Headwaters Graduate Bridge Award – added \$40,000 total.

**Beamer** We will be supporting two graduates with a \$20,000 award, each, to invest in their farm.

**DeNies** Why can't this money go to a downpayment?

**Steele** Staff were looking at other options to do that in a more impactful way but haven't nailed one down yet, so it can be used for that now, but we're hoping this money can be used for the transition off of HWF and that there will also be other resources we identify to support a downpayment. Right now, \$20,000 would only be a drop in the bucket in terms of a downpayment, but it could help with equipment, legal fees, etc.

#### Special Funds Grants Narrative

##### Land Conservation (LCF)

1. Anticipated Revenue from Sale of Property: Added \$500,000 in anticipated revenue.

**Masterson** This is another huge way we achieve conservation, and there are Federal funding impacts on farmers and the easements program seems like a way the District can have a big impact across a lot of acreage. She's advocating for more funds for this Budget item. She'd like to see more easement projects and less Buy, Protect, Sell (BPS) projects. But after so many successful BPS, why would we lessen how many of them we do, if our priority properties become available?

**Beamer** reminded everyone that BPS projects are three different transactions, taking up more staff time.

**Mitten** explained the numbers for the fund in the Budget. It's generally an accepted practice to see the anticipated revenue from sale of property included in a line item within this budget in the Special Funds. Without that, it gets allocated to the General Fund. The \$1.2 million in FY 22-23 was for Nestwood, but it was not a purchase of an easement. The auditor recommended Staff utilize that line for those types of transactions where we do not have any ownership of the property yet have made an investment (partnership agreement, etc.)

**Zimmer-Stucky** Asked if there's a Board recommendation to increase this fund?

**Masterson recommended adding an additional \$300,000 to the Land Conservation Fund, from the General Fund, for a total of \$700,000.**

#### Grants

1. Partners in Conservation (PIC) Grants: added \$350,000.

**Kent** confirmed that this year's budget had \$950,000 in new PIC awards and \$460,000 in prior outstanding PIC awards. Additionally, there was \$115,000 budgeted for the People's Garden initiative which has been terminated.

**Kent** We're increasing the fund for 50 awards.

**Zimmer-Stucky** thanked Kent for finding a way to streamline the PIC process for some of the mission-



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critical partners and finding a way to bring more programs in the door without having to add more staff capacity.

2. Cooperative Landowner Incentive Program (CLIP): added \$50,000.

**Zimmer-Stucky** saw this addition reflected in the Urban Lands narrative, which was exciting.

**Masterson** Is all of the increase meant to serve the urban community, or is it for the rural community as well?

**Beamer** Both UL and RL are in this same budget item.

**Columbo** Is the demand here? Do we need more funds in this Budget?

**Mitten** Velocity has gone up. Checking with the teams, they agreed this is a good recommendation to cover both their needs.

**Zimmer-Stucky** Thanks to the CO&E team as well!

**Masterson** And expanding it into the UL program!

3. Special Projects and Community Events (SPACE) Grants: no additional impact on Budget.

4. Strategic Partnership Agreements (SPA) Grants: no additional impact on Budget.

**DeNies** Has staff reached out to the Watershed Councils? Do they also rely on Federal funds? Are they looking at potential funding losses as well?

**Beamer** A lot of those restoration dollars come from BPA (who does have a statutory mitigation requirement) and Johnson Creek Watershed Council has more capital improvement projects compared to Columbia Slough Watershed Council (who did have one of the EPA Community Change grants).

**Action Item: Staff to check in with Watershed Councils regarding their Federal funding position.**

5. Equity Focused Strategic Opportunity Grants (EFSOG): have obligated funds of \$25,000 to an awardee to be paid out in FY 25-26, but this fund closes at the end of FY24-25.

6. Climate & Equity Rapid Response: NEW – added \$300,000 in grant funding (and \$30,000 in CO&E Contracted Services for survey and assessment study).

**Beamer** When we're done allocating funds for other demands on the Budget, and we know what would be unallocated still, she'd like to offer to increase the amount of funds that go into this Budget item. We're watching many funds get pulled back federally and based on how many HWF farmers and others provide culturally relevant CSA boxes to communities, and other similar projects, she's afraid they will be lost due to redacted funds. This is one example of how HWF succeeds.

**Columbo** would advocate for funds to be added here for projects like the Rooster Rock project that might also be losing Federal funding.

**Beamer** There is a large funding community in this ecosystem, and staff are hoping to meet with these folks to figure out how they can make the most impact collectively.

**Mitten** reminded everyone that if we put funds in the Special funds, it cannot be spent on anything besides the Special Fund, and it can't be put back into the General Fund. If there's a partnership that doesn't meet the grants specific requirements, it cannot be spent on anything else. It could also be a General Fund partnership deal instead.

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

**MOTION:** Masterson moved to allocate an additional \$300,000 to the Land Conservation Fund, for a total of \$700,000 for FY 25-26. Columbo 2<sup>nd</sup>. Motion passed unanimously (5,0).

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**MOTION:** Masterson moved the start time of FY25-26 Budget Meeting #2 to start at 5pm and end at 6pm on April 7, 2024, subsequently changing the Budget Calendar. Columbo 2<sup>nd</sup>. Motion passed unanimously (5-0).

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

**Mitten** reminded the Committee that the next Budget Committee meeting is scheduled for Monday, April 7<sup>th</sup> from 5:00 – 6:00pm immediately preceding the Board Meeting on the same day.

Action Items:

- **Fernandez** to Add Water Quality Monitoring and Implementation of ODA's Agricultural Water Quality Plans to a future Board Meeting Agenda.
- **Staff** to check in with Watershed Councils regarding their federal funding position.

**5:54pm- Adjournment**

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

FORM  
LB-20**RESOURCES**

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**GENERAL FUND****East Multnomah SWCD***Modified Accrual Basis*

Historical Data				RESOURCE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
1	4,292,381	4,969,675	3,773,420	1 Beginning Fund Balance	5,074,413	5,074,413	-	-		1
2			100,000	2 Previously levied taxes estimated to be received	100,000	100,000				2
3	-	-		3 Prior period adjustment per audit						3
4				4 <b>OTHER RESOURCES</b>						4
5	47,927	28,978	28,978	5 Op: ODA Administrative Grant	28,978	28,978	-	-		5
6	97,308	182,870	160,000	6 Op: Interest on Bank/LGIP Accts	108,000	108,000	-	-		6
7	5,525	10,992	5,000	7 Op: Misc. (Refunds, Rebates, etc)	11,000	11,000	-	-		7
8				8 Op:						8
9				9 Op:						9
10				10 Op:						10
11				11 Op:						11
12				12 Op:						12
13	36,249	37,308	26,472	13 RL-LL/HIP: Rental Income	21,451	21,451	-	-	-	13
14				14						14
15			10,000	15 RL: Reimbursements from Partners						15
16	61,535	67,626	67,616	16 RL: ODA Scope of Work Funds	67,616	67,616	-	-		16
17	19,500	-	20,000	17 RL: USFS Gorge Grant	18,000	18,000	-	-		17
18	21,282	47,070	-	18 RL: PDX Water Bureau Habitat Restoration Funding	-	-	-	-		18
19			-	19 USDA-NRCS Grant (Peoples Garden Initiative)	-	-	-	-		19
20	18	49,000	19,785	20 HIP: Misc (Refunds, Reimbursements, Rebates)	11,800	11,800	-	-		20
21			-	21 HIP:	-	-	-	-		21
22	47,510	50,175	50,000	22 UL: Plant Sale Revenue (Gross Sales)	55,000	55,000	-	-		22
23				23 UL: NCR Workshop Sponsors						23
24				24 UL:						24
25				25 UL:						25
26	275,294	800,000		26 Proceeds from Sale of Real Property						26
27				27			-	-		27
28				28			-	-		28
29				29						29
30	4,904,529	6,243,694	4,261,271	30 Total resources, except taxes to be levied	5,496,258	5,496,258	-	-	-	30
31	5,708,791	6,147,857	6,279,272	31 Taxes necessary to balance	6,636,902	6,636,902	-	-	-	31
32				32 Taxes collected in year levied						32
33	10,613,320	12,391,551	10,540,543	33 <b>TOTAL RESOURCES</b>	12,133,160	12,133,160	-	-	-	33

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FORM  
LB 30**EXPENDITURE SUMMARY  
GENERAL FUND****EMSWCD '25-26 Budget - Revised Draft 4-7-2025  
East Multnomah SWCD***Modified Accrual Basis**Modified Accrual Basis*

Historical Data

**Budget for Fiscal Year 2025-2026**

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
					PERSONNEL SERVICES						
1	746,707	828,119	847,130	1	Finance & Operations	905,360	905,360	-	-	-	1
2	771,123	718,663	915,600	2	Rural Lands Program	1,002,120	1,002,120	-	-	-	2
3	579,821	466,911	533,500	3	Urban Lands Program	565,480	565,480	-	-	-	3
4	363,863	-	-	4	Conservation Legacy Program	-	-	-	-	-	4
5		416,081	541,100	5	Community Outreach & Engagement Program	571,960	571,960	-	-	-	5
6	264,816	284,893	336,000	6	Headwaters Farm Program	369,020	369,020	-	-	-	6
7				7							7
8	<b>2,726,330</b>	<b>2,714,667</b>	<b>3,173,330</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>3,413,940</b>	<b>3,413,940</b>	-	-	-	8
9				9	MATERIALS AND SERVICES						9
10	324,114	461,767	586,630	10	Finance & Operations	536,390	536,390	-	-	-	10
11	376,334	804,054	983,147	11	Rural Lands Program	945,025	945,025	-	-	-	11
12	235,410	206,174	415,800	12	Urban Lands Program	306,100	306,100	-	-	-	12
13	188,013	-	-	13	Conservation Legacy Program	-	-	-	-	-	13
14		95,724	133,495	14	Community Outreach & Engagement Program	159,850	159,850	-	-	-	14
15	123,345	213,742	321,497	15	Headwaters Farm Program	359,863	359,863	-	-	-	15
16				16							16
17	<b>1,247,216</b>	<b>1,781,461</b>	<b>2,440,569</b>	17	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,307,228</b>	<b>2,307,228</b>	-	-	-	17
18				18							18
19				19	CAPITAL OUTLAY						19
20	36,808	158,237	20,000	20	Office/Field Equipment	-	-	-	-	-	20
21	-	18,524	-	21	Vehicles	-	-	-	-	-	21
22	6,476	127,774	411,000	22	Improvements to Real Property/Purchase of Prop.	55,000	55,000	-	-	-	22
23	<b>43,284</b>	<b>304,535</b>	<b>431,000</b>	23	<b>TOTAL CAPITAL OUTLAY</b>	<b>55,000</b>	<b>55,000</b>	-	-	-	23
24				24							24
25				25	DEBT SERVICE						25
26	-	-	-	26	Payments to Principle	-	-	-	-	-	26
27	-	-	-	27	Interest and Fees	-	-	-	-	-	27
28	-	-	-	28				-	-	-	28
29				29	TRANSFERRED TO OTHER FUNDS						29
30	550,000	550,000	400,000	30	Transfer to Land Conservation Fund	400,000	700,000	-	-	-	30
31	1,076,815	1,299,435	1,593,754	31	Transfer to Grants Fund	1,861,896	1,861,896	-	-	-	31
32				32							32
33		-		33							33
34		-	500,000	34	Contingency	500,000	500,000	-	-	-	34
35	<b>1,626,815</b>	<b>1,849,435</b>	<b>2,493,754</b>	35	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	<b>2,761,896</b>	<b>3,061,896</b>	-	-	-	35
36	<b>5,643,645</b>	<b>6,650,098</b>	<b>8,538,653</b>	36	<b>TOTAL EXPENDITURES</b>	<b>8,538,064</b>	<b>8,838,064</b>	-	-	-	36
37	4,969,675	5,741,453	2,001,890	37	Ending Fund Balance	3,595,096	3,295,096	-	-	-	37
38	<b>10,613,320</b>	<b>12,391,551</b>	<b>10,540,543</b>	38	<b>TOTAL</b>	<b>12,133,160</b>	<b>12,133,160</b>	-	-	-	38

FORM  
LB 31

## DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

### East Multnomah SWCD

#### ENTIRE GENERAL FUND

#### Modified Accrual Basis

#### Modified Accrual Basis

#### Budget for Fiscal Year 2025-2026

Historical Data				EXPENDITURE DESCRIPTION						
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
				PERSONNEL SERVICES						
1	2,106,599	2,066,551	2,322,100	1 Salaries and Wages (Total of 21.5 FTE)	2,445,800	2,445,800	-	-	-	1
2	201,515	200,395	228,000	2 Payroll Taxes	243,100	243,100	-	-	-	2
3	13,356	10,840	27,050	3 Worker's Comp Insurance Policy	26,660	26,660	-	-	-	3
4	404,860	436,881	596,180	4 Employee Benefits	698,380	698,380	-	-	-	4
5	-	-	-	5 Overtime	-	-	-	-	-	5
6	-	-	-	6 Temporary Employees (Total of 1.0 FTE)	-	-	-	-	-	6
7	-	-	-	7 Paid Internships (Total of 0.0 FTE)	-	-	-	-	-	7
8				8			-	-	-	8
9	2,726,330	2,714,667	3,173,330	9 TOTAL PERSONNEL SERVICES	3,413,940	3,413,940	-	-	-	9
10				10						10
11				11 MATERIALS AND SERVICES						11
12	24,000	24,000	24,000	12 Contracted Bookkeeper	24,000	24,000.00	-	-	-	12
13	5,800	8,000	8,500	13 Contracted Audit Services	8,500	8,500.00	-	-	-	13
14	23,462	22,659	35,000	14 Contracted Attorney	18,000	18,000.00	-	-	-	14
15	19,013	19,956	25,800	15 Contracted Information Technology Support	24,000	24,000.00	-	-	-	15
16	767,845	1,181,046	1,601,245	16 Contracted Services	1,461,800	1,461,800.00	-	-	-	16
17	-	-	-	17						17
18	-	-	-	18						18
19	-	-	-	19						19
20	-	-	-	20						20
21	300	300	300	21 Audit Filing Fee	300	300	-	-	-	21
22	2,755	4,123	3,075	22 Bank/LGIP Fees	3,750	3,750	-	-	-	22
23	290	320	350	23 Bulk Mail Permit Renewal	350	350	-	-	-	23
24	3,008	3,615	4,700	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	7,000	7,000	-	-	-	24
25	6,097	18,789	13,090	25 Licenses and Fees	19,000	19,000	-	-	-	25
26	7,695	2,812	8,400	26 Taxes	663	663	-	-	-	26
27	24,716	19,120	23,700	27 Utilities	23,518	23,518	-	-	-	27
28	27,230	26,991	30,752	28 Telecommunications	31,152	31,152	-	-	-	28
29	38,570	53,800	44,750	29 Repairs/Maintenance	32,250	32,250	-	-	-	29
30	25,521	25,715	28,300	30 Insurance	28,650	28,650	-	-	-	30
31	8,349	5,396	11,250	31 Office Supplies	7,750	7,750	-	-	-	31
32	4,416	3,701	11,370	32 Postage/Delivery	8,350	8,350	-	-	-	32
33	7,718	19,084	23,300	33 Printing/Copying	22,150	22,150	-	-	-	33
34	6,156	24,931	19,050	34 Office Furnishings and Equipment	12,450	12,450	-	-	-	34

FORM  
LB 31

## DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

### East Multnomah SWCD

#### ENTIRE GENERAL FUND

#### Modified Accrual Basis

#### Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
35	2,209	5,820	12,990	35 Advertising	12,090	12,090	-	-	-	35
36	570	380	14,100	36 Signage, Banners, Displays	9,500	9,500	-	-	-	36
37	18,024	10,570	51,000	37 Public Relations Promo / Sponsorships	54,900	54,900	-	-	-	37
38	13,977	12,418	21,125	38 Dues	37,000	37,000	-	-	-	38
39	55,831	54,841	72,082	39 Subscriptions	85,845	85,845	-	-	-	39
40	47,106	94,470	81,180	40 Program Supplies	78,170	78,170	-	-	-	40
41	29,085	49,720	75,000	41 Plants & Materials	130,000	130,000	-	-	-	41
42	2,349	599	5,150	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	4,850	4,850	-	-	-	42
43	5,837	11,566	17,920	43 Equipment Rental/Lease	18,060	18,060	-	-	-	43
44	6,512	-	1,000	44 Vehicles: Rent/Lease	1,500	1,500	-	-	-	44
45	15,697	9,337	28,800	45 Training/Development: Staff	29,300	29,300	-	-	-	45
46	285	5,689	5,000	46 Training/Development: Board	5,000	5,000	-	-	-	46
47	12,583	15,559	16,230	47 Out of Town Travel: Staff	16,980	16,980	-	-	-	47
48	524	2,221	4,000	48 Out of Town Travel: Board	2,500	2,500	-	-	-	48
49	6,447	5,248	10,550	49 Local Mileage, Parking, Bus: Staff	8,800	8,800	-	-	-	49
50	-	1,613	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	-	-	-	50
51	18,168	3,370	27,400	51 Vol/Board/Staff/Cooperator expenses/stipends	22,200	22,200	-	-	-	51
52	5,853	26,123	17,860	52 Meeting Refreshments, Annual, Budget, Board Mtgs	14,350	14,350	-	-	-	52
53	2,729	6,803	500	53 Misc Expenses	800	800	-	-	-	53
54	489	-	750	54 Payroll Services	750	750	-	-	-	54
55	-	756	60,000	55 Program Grants to Others	40,000	40,000	-	-	-	55
56	<b>1,247,216</b>	<b>1,781,461</b>	<b>2,440,569</b>	56 <b>TOTAL MATERIALS AND SERVICES</b>	<b>2,307,228</b>	<b>2,307,228</b>	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	36,808	158,237	20,000	59 Office/Field Equipment	-	-	-	-	-	59
60	-	18,524	-	60 Vehicles	-	-	-	-	-	60
61	6,476	-	411,000	61 Improvements to Real Property	55,000	55,000	-	-	-	61
62	-	127,774		62 Purchase of Real Property		-	-	-	-	62
63	<b>43,284</b>	<b>304,535</b>	<b>431,000</b>	63 <b>TOTAL CAPITAL OUTLAY</b>	<b>55,000</b>	<b>55,000</b>	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal		-	-	-	-	66
67	-	-	-	67 Interest and Fees		-	-	-	-	67
68				68						68
69	-	-	-	69 <b>TOTAL DEBT SERVICE</b>		-	-	-	-	69

**FORM  
LB 31**

**DETAILED EXPENDITURES**

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD**

*Modified Accrual Basis*

**ENTIRE GENERAL FUND**

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
70	-	-	500,000	70 CONTINGENCIES	500,000.00	500,000.00	-	-	-	70
71	-	-	500,000	71 Contingency	500,000.00	500,000.00	-	-	-	71
72				72						72
73	1,626,815	1,849,435	1,993,754	73 TRANSFERS TO SPECIAL FUNDS	2,261,896.00	2,561,896.00	-	-	-	73
74	550,000	550,000	400,000	74 Transfer to Land Conservation Fund	400,000.00	700,000.00	-	-	-	74
75	1,076,815	1,299,435	1,593,754	75 Transfer to Grants Fund	1,861,896.00	1,861,896.00	-	-	-	75
76				76						76
77				77						77
78				78						78
79				79						79
80				80						80
81	1,626,815	1,849,435	2,493,754	81 TOTAL TRANSFERS & CONTINGENCIES	2,761,896	3,061,896	-	-	-	81
82				82						82
83	5,643,645	6,650,098	8,538,653	83 Total Expenditures	8,538,064	8,838,064	-	-	-	83
84	4,969,675	5,741,453	2,001,890	84 ENDING FUND BALANCE	3,595,096	3,295,096				84
85	10,613,320	12,391,551	10,540,543	85 TOTAL REQUIREMENTS	12,133,160	12,133,160	-	-	-	85

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FORM  
LB 31

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

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD**

**Modified Accrual Basis**

**Historical Data**

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
					PERSONNEL SERVICES						
1	601,348	657,456	651,100	1	Salaries and Wages (Total of 5.5 FTE)	687,200	687,200	-	-		1
2	53,352	60,582	63,100	2	Payroll Taxes	66,900	66,900	-	-		2
3	1,469	1,084	3,250	3	Worker's Comp Insurance Policy	1,920	1,920	-	-		3
4	90,538	108,997	129,680	4	Employee Benefits	149,340	149,340	-	-		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	746,707	828,119	847,130	9	<b>TOTAL PERSONNEL SERVICES</b>	<b>905,360</b>	<b>905,360</b>	-	-	-	<b>9</b>
10				10							10
11				11	MATERIALS AND SERVICES						11
12	24,000	24,000	24,000	12	Contracted Bookkeeper	24,000	24,000	-	-		12
13	5,800	8,000	8,500	13	Contracted Audit Services	8,500	8,500	-	-		13
14	12,517	2,784	15,000	14	Contracted Attorney	5,000	5,000	-	-		14
15	19,013	19,956	25,800	15	Contracted Information Technology Support	24,000	24,000	-	-		15
16	101,595	197,061	256,100	16	Contracted Services	230,000	230,000	-	-		16
17				17							17
18				18							18
19				19							19
20				20							20
21	300	300	300	21	Audit Filing Fee	300	300	-	-		21
22	819	1,966	1,000	22	Bank/LGIP Fees	1,000	1,000	-	-		22
23	290	320	350	23	Bulk Mail Permit Renewal	350	350	-	-		23
24	2,503	2,630	3,100	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	-	-		24
25	4,341	10,144	7,390	25	Licenses and Fees	8,300	8,300	-	-		25
26			-	26	Taxes	-	-	-	-		26
27	8,329	9,249	8,000	27	Utilities	9,000	9,000	-	-		27
28	14,535	15,325	17,700	28	Telecommunications	16,500	16,500	-	-		28
29	9,407	9,408	15,500	29	Repairs/Maintenance	7,000	7,000	-	-		29
30	25,521	25,715	28,300	30	Insurance	28,650	28,650	-	-		30
31	8,076	4,791	9,000	31	Office Supplies	5,700	5,700	-	-		31
32	3,320	87	900	32	Postage/Delivery	500	500	-	-		32
33	3,851	4,604	4,000	33	Printing/Copying	3,800	3,800	-	-		33
34	4,098	12,694	8,000	34	Office Furnishings and Equipment	7,000	7,000	-	-		34

FORM  
LB 31**DETAILED EXPENDITURES**  
**Finance & Operations**EMSWCD '25-26 Budget - Revised Draft 4-7-2025  
**East Multnomah SWCD****Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
35	-	380	1,500	35 Advertising	1,500	1,500	-	-		35
36	-	-	5,000	36 Signage, Banners, Displays	3,500	3,500	-	-		36
37	9,822	11,218	30,000	37 Public Relations Promo / Sponsorships	17,500	17,500	-	-		37
38	10,599	21,447	18,025	38 Dues	34,825	34,825	-	-		38
39	30,159	36,493	43,165	39 Subscriptions	45,365	45,365	-	-		39
40	438	802	2,000	40 Program Supplies	2,000	2,000	-	-		40
41	-	-	-	41 Plants & Materials	-	-	-	-		41
42	256	2,470	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,550	1,550	-	-		42
43	235	-	500	43 Equipment Rental/Lease	550	550	-	-		43
44	588	289	1,000	44 Vehicles: Rent/Lease	1,500	1,500	-	-		44
45	2,978	5,689	12,000	45 Training/Development: Staff	12,000	12,000	-	-		45
46	285	3,300	5,000	46 Training/Development: Board	5,000	5,000	-	-		46
47	1,620	2,221	4,500	47 Out of Town Travel: Staff	2,000	2,000	-	-		47
48	524	1,188	4,000	48 Out of Town Travel: Board	2,500	2,500	-	-		48
49	1,271	1,613	2,750	49 Local Mileage, Parking, Bus: Staff	2,000	2,000	-	-		49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	-	-		50
51	12,774	19,664	15,000	51 Vol/Board/Staff/Cooperator expenses/stipends	15,000	15,000	-	-		51
52	3,432	5,203	6,500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	5,250	5,250	-	-		52
53	329	-	-	53 Misc Expenses	-	-	-	-		53
54	489	756	750	54 Payroll Services	750	750	-	-		54
55			-	55 Program Grants to Others	-	-	-	-	-	55
56	324,114	461,767	586,630	56 TOTAL MATERIALS AND SERVICES	536,390	536,390	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	18,524	-	59 Office/Field Equipment		-	-	-	-	59
60	-	-	-	60 Vehicles		-	-	-	-	60
61	6,476	127,774	91,000	61 Improvements to Real Property	55,000	55,000	-	-		61
62				62 Purchase of Real Property		-	-	-	-	62
63	6,476	146,298	91,000	63 TOTAL CAPITAL OUTLAY	55,000	55,000	-	-	-	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 '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-	<b>70</b>
71	-	-	-	71	Contingency					71
72				72						72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	<b>73</b>
74	-		-	74	Transfer to Land Conservation Fund					74
75	-		-	75	Transfer to Grants Fund					75
76	-		-	76						76
77				77						77
78	-	-	-	78		-	-	-	-	78
79	-		-	79						79
80				80						80
81	-	-	-	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	81
82				82						82
<b>83</b>	<b>1,077,297</b>	<b>1,436,184</b>	<b>1,524,760</b>	<b>83</b>	<b>Total Expenditures</b>	<b>1,496,750</b>	<b>1,496,750</b>	-	-	<b>83</b>
<b>84</b>				<b>84</b>	<b>ENDING FUND BALANCE</b>					<b>84</b>
<b>85</b>	<b>1,077,297</b>	<b>1,436,184</b>	<b>1,524,760</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,496,750</b>	<b>1,496,750</b>	-	-	<b>85</b>

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**DETAILED EXPENDITURES**  
Rural Lands Program

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
				<b>PERSONNEL SERVICES</b>						
1	583,316	540,960	660,800	1 Salaries and Wages (Total of 7.0 FTE)	711,200	711,200	-	-		1
2	57,943	53,869	64,600	2 Payroll Taxes	71,200	71,200	-	-		2
3	7,346	5,203	12,100	3 Worker's Comp Insurance Policy	19,210	19,210	-	-		3
4	122,518	118,631	178,100	4 Employee Benefits	200,510	200,510	-	-		4
5			-	5 Overtime	-	-	-	-		5
6	-	-	-	6 Temporary Employees (Total of 1.0 FTE)	-	-	-	-		6
7	-	-	-	7 Paid Internships (Total of 0.0 FTE)	-	-	-	-		7
8				8						8
9	771,123	718,663	915,600	9 TOTAL PERSONNEL SERVICES	1,002,120	1,002,120	-	-	-	9
10				10						10
11			-	11 MATERIALS AND SERVICES		-	-	-		11
12			-	12 Contracted Bookkeeper	-	-	-	-	-	12
13			-	13 Contracted Audit Services	-	-	-	-	-	13
14		19,875	20,000	14 Contracted Attorney	13,000	13,000	-	-		14
15			-	15 Contracted Information Technology Support			-	-		15
16	326,468	684,164	837,825	16 Contracted Services	757,500	757,500	-	-		16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee						21
22	25	110		22 Bank/LGIP Fees	100	100				22
23			-	23 Bulk Mail Permit Renewal	-	-	-	-		23
24		985	1,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	4,000	4,000	-	-		24
25	19	516	400	25 Licenses and Fees	500	500	-	-		25
26		2,154	7,700	26 Taxes	-	-	-	-		26
27		1,136	2,182	27 Utilities	1,000	1,000	-	-		27
28	3,228	3,874	3,500	28 Telecommunications	4,600	4,600	-	-		28
29		6,593	3,000	29 Repairs/Maintenance	-	-	-	-		29
30			-	30 Insurance	-	-	-	-		30
31	-	106	600	31 Office Supplies	150	150	-	-		31
32	64	20	1,100	32 Postage/Delivery	1,100	1,100	-	-		32
33	399	3,426	4,200	33 Printing/Copying	3,000	3,000	-	-		33
34	1,968	4,709	5,000	34 Office Furnishings and Equipment	3,200	3,200	-	-		34

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## DETAILED EXPENDITURES

Rural Lands Program

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

East Multnomah SWCD

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION		Budget for Fiscal Year 2025-2026				
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental
35	-	99	500	35	Advertising	500	500	-	-	35
36	-	-	1,000	36	Signage, Banners, Displays	700	700	-	-	36
37	-	-	5,000	37	Public Relations Promo / Sponsorships	1,400	1,400	-	-	37
38	428	1,200	2,600	38	Dues	1,675	1,675	-	-	38
39	8,926	17,925	11,030	39	Subscriptions	18,500	18,500	-	-	39
40	1,637	5,931	7,360	40	Program Supplies	8,700	8,700	-	-	40
41	16,037	33,256	45,000	41	Plants & Materials	105,000	105,000	-	-	41
42	16	192	1,150	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	300	300	-	-	42
43	270	810	1,000	43	Equipment Rental/Lease	800	800	-	-	43
44	5,924	-	-	44	Vehicles: Rent/Lease	-	-	-	-	44
45	4,334	5,026	6,000	45	Training/Development: Staff	6,000	6,000	-	-	45
46	-	-	-	46	Training/Development: Board	-	-	-	-	46
47	3,157	4,349	4,000	47	Out of Town Travel: Staff	5,000	5,000	-	-	47
48	-	-	-	48	Out of Town Travel: Board	-	-	-	-	48
49	2,671	2,390	4,000	49	Local Mileage, Parking, Bus: Staff	2,800	2,800	-	-	49
50	-	-	-	50	Local Mileage, Parking, Bus: Board	-	-	-	-	50
51	-	200	4,000	51	Vol/Board/Staff/Cooperator expenses/stipends	700	700	-	-	51
52	763	3,408	4,000	52	Meeting Refreshments, Annual, Budget, Board Mtgs	4,000	4,000	-	-	52
53	-	1,600	-	53	Misc Expenses	800	800	-	-	53
54	-	-	-	54	Payroll Services	-	-	-	-	54
55	-	-	-	55	Program Grants to Others	-	-	-	-	55
56	376,334	804,054	983,147	56	<b>TOTAL MATERIALS AND SERVICES</b>	<b>945,025</b>	<b>945,025</b>	-	-	- 56
57	-	-	-	57						57
58	-	-	-	58	<b>CAPITAL OUTLAY</b>					58
59	-	-	-	59	Office/Field Equipment	-	-	-	-	- 59
60	-	-	-	60	Vehicles	-	-	-	-	- 60
61	-	-	85,000	61	Improvements to Real Property	-	-	-	-	61
62	-	-	-	62	Purchase of Real Property	-	-	-	-	62
63	-	-	85,000	63	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	- 63
64	-	-	-	64						64
65	-	-	-	65	<b>DEBT SERVICE</b>					65
66	-	-	-	66	Payments to Principal	-	-	-	-	- 66
67	-	-	-	67	Interest and Fees	-	-	-	-	- 67
68	-	-	-	68						68
69	-	-	-	69	<b>TOTAL DEBT SERVICE</b>	-	-	-	-	- 69

**FORM  
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**DETAILED EXPENDITURES**  
Rural Lands Program

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026				
Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	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	1,147,457	1,522,717	1,983,747	83	Total Expenditures	1,947,145	1,947,145	-	-
84	-			84	ENDING FUND BALANCE				84
85	1,147,457	1,522,717	1,983,747	85	TOTAL REQUIREMENTS	1,947,145	1,947,145	-	-

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**DETAILED EXPENDITURES**  
Urban Lands Program

EMSWCD '25-26 Budget - Revised Draft 4-7-2025  
**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
				PERSONNEL SERVICES						
1	446,124	360,228	398,300	1 Salaries and Wages (Total of 4.0 FTE)	404,600	404,600	-	-		1
2	43,849	36,218	39,400	2 Payroll Taxes	40,500	40,500	-	-		2
3	668	1,301	3,500	3 Worker's Comp Insurance Policy	700	700	-	-		3
4	89,180	69,164	92,300	4 Employee Benefits	119,680	119,680	-	-		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	579,821	466,911	533,500	9 TOTAL PERSONNEL SERVICES	565,480	565,480	-	-	-	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	175,165	134,356	296,000	16 Contracted Services	183,000	183,000	-	-		16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee						21
22	1,886	1,922	2,000	22 Bank/LGIP Fees	2,500	2,500	-	-		22
23			-	23 Bulk Mail Permit Renewal	-	-	-	-		23
24			-	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-		24
25	5	40	300	25 Licenses and Fees	100	100	-	-		25
26			-	26 Taxes	-	-	-	-		26
27			-	27 Utilities	-	-	-	-		27
28	3,514	2,505	3,500	28 Telecommunications	4,000	4,000	-	-		28
29			-	29 Repairs/Maintenance	-	-	-	-		29
30			-	30 Insurance	-	-	-	-		30
31	78	141	1,000	31 Office Supplies	1,000	1,000	-	-		31
32	1,032	3,574	8,000	32 Postage/Delivery	5,500	5,500	-	-		32
33	2,980	10,714	12,000	33 Printing/Copying	13,500	13,500	-	-		33
34	90	4,681	3,000	34 Office Furnishings and Equipment	1,000	1,000	-	-		34



FORM

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# DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Budget for Fiscal Year 2025-2026

Historical Data				EXPENDITURE DESCRIPTION						
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
35	-	-	5,000	35 Advertising	5,000	5,000	-	-		35
36	-	-	5,000	36 Signage, Banners, Displays	2,500	2,500	-	-		36
37	8,202	10,346	12,000	37 Public Relations Promo / Sponsorships	22,000	22,000	-	-		37
38	-	-	-	38 Dues	-	-	-	-		38
39	8,401	5,755	8,500	39 Subscriptions	8,500	8,500	-	-		39
40	1,976	2,456	6,000	40 Program Supplies	6,000	6,000	-	-		40
41	13,048	15,662	30,000	41 Plants & Materials	25,000	25,000	-	-		41
42	1,396	192	2,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	2,000	2,000	-	-		42
43	5,332	7,941	10,500	43 Equipment Rental/Lease	10,500	10,500	-	-		43
44	-	-	-	44 Vehicles: Rent/Lease	-	-	-	-		44
45	4,768	1,833	4,000	45 Training/Development: Staff	4,000	4,000	-	-		45
46			-	46 Training/Development: Board	-	-	-	-		46
47	4,730	2,052	2,000	47 Out of Town Travel: Staff	4,000	4,000	-	-		47
48			-	48 Out of Town Travel: Board	-	-	-	-		48
49	780	794	1,000	49 Local Mileage, Parking, Bus: Staff	2,000	2,000	-	-		49
50			-	50 Local Mileage, Parking, Bus: Board	-	-	-	-		50
51	-	-	1,500	51 Vol/Board/Staff/Cooperator expenses/stipends	1,500	1,500	-	-		51
52	1,127	1,210	2,500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	2,500	2,500	-	-		52
53	900	-	-	53 Misc Expenses	-	-	-	-		53
54				54 Payroll Services						54
55				55 Program Grants to Others						55
56	235,410	206,174	415,800	56 TOTAL MATERIALS AND SERVICES	306,100	306,100	-	-	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	-	-	59 Office/Field Equipment		-	-	-	-	59
60	-	-	-	60 Vehicles		-	-	-	-	60
61	-	-	-	61 Improvements to Real Property		-	-	-	-	61
62				62 Purchase of Real Property						62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal					-	66
67	-	-	-	67 Interest and Fees					-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

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**DETAILED EXPENDITURES**

Urban Lands Program

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026				
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	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	815,231	673,085	949,300	83	Total Expenditures	871,580	871,580	-	-
84				84	ENDING FUND BALANCE				84
85	815,231	673,085	949,300	85	TOTAL REQUIREMENTS	871,580	871,580	-	-

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

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026				
Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental
				PERSONNEL SERVICES					
1	311,470	382,900	1	Salaries and Wages (Total of 3.75 FTE)	403,500	403,500	-	-	1
2	30,351	38,100	2	Payroll Taxes	40,400	40,400	-	-	2
3	542	1,400	3	Worker's Comp Insurance Policy	800	800	-	-	3
4	73,718	118,700	4	Employee Benefits	127,260	127,260	-	-	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	-	416,081	541,100	9 TOTAL PERSONNEL SERVICES	571,960	571,960	-	-	- 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	72,030	82,500	16	Contracted Services	105,000	105,000	-	-	16
17			17						17
18			18						18
19			19						19
20			20						20
21			21	Audit Filing Fee					21
22	100	25	22	Bank/LGIP Fees	100	100	-	-	22
23			23	Bulk Mail Permit Renewal			-	-	23
24		600	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)			-	-	24
25	20	-	25	Licenses and Fees	100	100	-	-	25
26		-	26	Taxes	-	-	-	-	26
27		-	27	Utilities	-	-	-	-	27
28	2,035	2,500	28	Telecommunications	2,500	2,500	-	-	28
29		-	29	Repairs/Maintenance	-	-	-	-	29
30		-	30	Insurance	-	-	-	-	30
31	348	350	31	Office Supplies	600	600	-	-	31
32	-	1,370	32	Postage/Delivery	1,250	1,250	-	-	32
33	340	2,700	33	Printing/Copying	1,250	1,250	-	-	33
34	696	2,550	34	Office Furnishings and Equipment	1,250	1,250	-	-	34

FORM

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## DETAILED EXPENDITURES

### Community Outreach & Engagement

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
35		2,362	3,900	35	Advertising	3,000	3,000	-	-	35
36		-	2,300	36	Signage, Banners, Displays	2,000	2,000	-	-	36
37		224	4,000	37	Public Relations Promo / Sponsorships	14,000	14,000	-	-	37
38			500	38	Dues	500	500	-	-	38
39		9,120	7,990	39	Subscriptions	12,000	12,000	-	-	39
40		-	2,250	40	Program Supplies	2,000	2,000	-	-	40
41			-	41	Plants & Materials	-	-	-	-	41
42			-	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	-	-	-	-	42
43		65	500	43	Equipment Rental/Lease	500	500	-	-	43
44			-	44	Vehicles: Rent/Lease	-	-	-	-	44
45		1,075	4,800	45	Training/Development: Staff	4,800	4,800	-	-	45
46			-	46	Training/Development: Board	-	-	-	-	46
47		4,874	4,500	47	Out of Town Travel: Staff	4,000	4,000	-	-	47
48			-	48	Out of Town Travel: Board	-	-	-	-	48
49		386	1,600	49	Local Mileage, Parking, Bus: Staff	1,000	1,000	-	-	49
50			-	50	Local Mileage, Parking, Bus: Board	-	-	-	-	50
51		1,600	4,900	51	Vol/Board/Staff/Cooperator expenses/stipends	3,000	3,000	-	-	51
52		449	3,660	52	Meeting Refreshments, Annual, Budget, Board Mtgs	1,000	1,000	-	-	52
53			-	53	Misc Expenses	-	-	-	-	53
54				54	Payroll Services					54
55				55	Program Grants to Others					55
56	-	95,724	133,495	56	TOTAL MATERIALS AND SERVICES	159,850	159,850	-	-	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 '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
70	-	-	-	70	<b>CONTINGENCIES</b>					70
71	-	-	-	71	Contingency					71
72				72						72
73	-	-	-	73	<b>TRANSFERS TO SPECIAL FUNDS</b>					73
74	-	-	-	74	Transfer to Land Conservation Fund					74
75	-	-	-	75	Transfer to Grants Fund					75
76	-	-	-	76						76
77				77						77
78	-	-	-	78						78
79	-		-	79						79
80		-		80						80
81	-	-	-	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>					81
82				82						82
83	-	<b>511,805</b>	<b>674,595</b>	83	<b>Total Expenditures</b>					83
84				84	<b>ENDING FUND BALANCE</b>					84
85	-	<b>511,805</b>	<b>674,595</b>	85	<b>TOTAL REQUIREMENTS</b>					85

FORM  
LB 31

## DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Revised Draft 4-7-2025  
East Multnomah SWCD

### Headwaters Farm Program

#### Modified Accrual Basis

#### Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
				PERSONNEL SERVICES						
1	186,884	196,437	229,000	1 Salaries and Wages (Total of 2.5 FTE)	239,300	239,300	-	-		1
2	18,681	19,375	22,800	2 Payroll Taxes	24,100	24,100	-	-		2
3	3,339	2,710	6,800	3 Worker's Comp Insurance Policy	4,030	4,030	-	-		3
4	55,912	66,371	77,400	4 Employee Benefits	101,590	101,590	-	-		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	264,816	284,893	336,000	9 TOTAL PERSONNEL SERVICES	369,020	369,020	-	-	-	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	31,132	93,435	128,820	16 Contracted Services	186,300	186,300	-	-		16
17				17						17
18				18						18
19				19						19
20				20						20
21			-	21 Audit Filing Fee	-	-				21
22	25	25	50	22 Bank/LGIP Fees	50	50	-	-		22
23			-	23 Bulk Mail Permit Renewal	-	-	-	-		23
24			-	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-		24
25	502	8,069	5,000	25 Licenses and Fees	10,000	10,000	-	-		25
26	640	658	700	26 Taxes	663	663	-	-		26
27	14,072	8,735	13,518	27 Utilities	13,518	13,518	-	-		27
28	3,805	3,252	3,552	28 Telecommunications	3,552	3,552	-	-		28
29	23,548	37,799	26,250	29 Repairs/Maintenance	25,250	25,250	-	-		29
30			-	30 Insurance	-	-	-	-		30
31	84	10	300	31 Office Supplies	300	300	-	-		31
32	-	20	-	32 Postage/Delivery	-	-	-	-		32
33	-	-	400	33 Printing/Copying	600	600	-	-		33
34	-	2,151	500	34 Office Furnishings and Equipment	-	-	-	-		34

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## DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

### East Multnomah SWCD

#### Modified Accrual Basis

#### Headwaters Farm Program

#### Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
35	2,209	3,359	2,090	35 Advertising	2,090	2,090	-	-		35
36	-	-	800	36 Signage, Banners, Displays	800	800	-	-		36
37	-	-	-	37 Public Relations Promo / Sponsorships	-	-	-	-		37
38	-	-	-	38 Dues	-	-	-	-		38
39	1,256	594	1,397	39 Subscriptions	1,480	1,480	-	-		39
40	39,832	49,590	63,570	40 Program Supplies	59,470	59,470	-	-		40
41	-	-	-	41 Plants & Materials	-	-	-	-		41
42	-	215	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	-	-		42
43	-	280	5,420	43 Equipment Rental/Lease	5,710	5,710	-	-		43
44	-	-	-	44 Vehicles: Rent/Lease	-	-	-	-		44
45	1,523	1,114	2,000	45 Training/Development: Staff	2,500	2,500	-	-		45
46	-	-	-	46 Training/Development: Board	-	-	-	-		46
47	658	984	1,230	47 Out of Town Travel: Staff	1,980	1,980	-	-		47
48	-	-	-	48 Out of Town Travel: Board	-	-	-	-		48
49	913	490	1,200	49 Local Mileage, Parking, Bus: Staff	1,000	1,000	-	-		49
50	-	-	-	50 Local Mileage, Parking, Bus: Board	-	-	-	-		50
51	633	1,570	2,000	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	2,000	-	-		51
52	-	1,392	1,200	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,600	1,600	-	-		52
53	500	-	500	53 Misc Expenses						53
54	-	-	-	54 Payroll Services			-	-		54
55	-	-	60,000	55 Program Grants to Others	40,000	40,000				55
56	123,345	213,742	321,497	56 TOTAL MATERIALS AND SERVICES	359,863	359,863	-	-	-	56
57	-	-	-	57						57
58	-	-	-	58 CAPITAL OUTLAY						58
59	36,808	158,237	20,000	59 Office/Field Equipment	-	-	-	-		59
60	-	-	-	60 Vehicles	-	-	-	-		60
61	-	-	235,000	61 Improvements to Real Property	-	-	-	-		61
62	-	-	-	62 Purchase of Real Property						62
63	36,808	158,237	255,000	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**

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD**

**Headwaters Farm Program**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-	<b>70</b>
71				71	Contingency					71
72				72						72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	<b>73</b>
74				74	Transfer to Land Conservation Fund					74
75				75	Transfer to Grants Fund					75
76				76						76
<b>77</b>				<b>77</b>						<b>77</b>
78	-	-	-	78		-	-	-	-	78
79				79						79
80				80						80
<b>81</b>	-	-	-	<b>81</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	<b>81</b>
82				82						82
<b>83</b>	<b>424,969</b>	<b>656,872</b>	<b>912,497</b>	<b>83</b>	<b>Total Expenditures</b>	<b>728,883</b>	<b>728,883</b>	-	-	<b>83</b>
<b>84</b>				<b>84</b>	<b>ENDING FUND BALANCE</b>					<b>84</b>
<b>85</b>	<b>424,969</b>	<b>656,872</b>	<b>912,497</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>728,883</b>	<b>728,883</b>	-	-	<b>85</b>

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LB 31

## DETAILED EXPENDITURES

### Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

### East Multnomah SWCD

#### Modified Accrual Basis

#### Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026				
Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental
				PERSONNEL SERVICES					
1	288,927	-	1	Salaries and Wages (Total of 0.0 FTE)	-				1
2	27,690	-	2	Payroll Taxes	-				2
3	534	-	3	Worker's Comp Insurance Policy	-				3
4	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	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	8,932	-	14	Contracted Attorney	-				14
15		-	15	Contracted Information Technology Support					15
16	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	-	-	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	7,055	-	26	Taxes	-				26
27	2,315	-	27	Utilities	-				27
28	2,148	-	28	Telecommunications	-				28
29	5,615	-	29	Repairs/Maintenance	-				29
30		-	30	Insurance	-				30
31	111	-	31	Office Supplies	-				31
32	-		32	Postage/Delivery	-				32
33	488	-	33	Printing/Copying	-				33
34	-	-	34	Office Furnishings and Equipment	-				34

FORM

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**DETAILED EXPENDITURES****Conservation Legacy Program**

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD****Modified Accrual Basis****Modified Accrual Basis****Historical Data****EXPENDITURE DESCRIPTION****Budget for Fiscal Year 2025-2026**

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
35	-		-	35	Advertising	-					35
36	570		-	36	Signage, Banners, Displays	-					36
37			-	37	Public Relations Promo / Sponsorships	-					37
38	2,950		-	38	Dues	-					38
39	7,089		-	39	Subscriptions	-					39
40	3,223		-	40	Program Supplies	-					40
41			-	41	Plants & Materials	-					41
42	681		-	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	-					42
43	-		-	43	Equipment Rental/Lease	-					43
44			-	44	Vehicles: Rent/Lease	-					44
45	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	812		-	49	Local Mileage, Parking, Bus: Staff	-					49
50			-	50	Local Mileage, Parking, Bus: Board	-					50
51	4,761		-	51	Vol/Board/Staff/Cooperator expenses/stipends	-					51
52	531		-	52	Meeting Refreshments, Annual, Budget, Board Mtgs	-					52
53	1,000		-	53	Misc Expenses	-					53
54				54	Payroll Services	-					54
55				55	Program Grants to Others						55
56	188,013	-	-	56	<b>TOTAL MATERIALS AND SERVICES</b>	-	-	-	-	-	56
57				57							57
58				58	<b>CAPITAL OUTLAY</b>						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	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-	63
64				64							64
65				65	<b>DEBT SERVICE</b>						65
66	-	-	-	66	Payments to Principal		-				66
67			-	67	Interest and Fees		-				67
68				68							68
69	-	-	-	69	<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-	69

**FORM  
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**DETAILED EXPENDITURES**

**Conservation Legacy Program**

**Dissolved 3-6-2023 for FY23-24 forward**

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
70	-	-	-	70	<b>CONTINGENCIES</b>					70
71	-	-	-	71	Contingency					71
72				72						72
73	-	-	-	73	<b>TRANSFERS TO SPECIAL FUNDS</b>					73
74	-	-	-	74	Transfer to Land Conservation Fund					74
75	-	-	-	75	Transfer to Grants Fund					75
76	-	-	-	76						76
77				77						77
78	-	-	-	78						78
79	-		-	79						79
80		-		80						80
81	-	-	-	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>					81
82				82						82
83	<b>551,876</b>	-	-	83	<b>Total Expenditures</b>					83
84				84	<b>ENDING FUND BALANCE</b>					84
85	<b>551,876</b>	-	-	85	<b>TOTAL REQUIREMENTS</b>					85

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LB 10

**SPECIAL FUNDS**

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

**Land Conservation Fund**

**East Multnomah SWCD**

*Modified Accrual Basis*

**RESOURCE AND REQUIREMENTS**

*Modified Accrual Basis*

Historical Data				Budget for Fiscal Year 2025-2026						
Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025		DESCRIPTION	Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
				RESOURCES						
1	6,709,860	6,289,317	7,501,707	1 Beginning Fund Balance	7,004,534	7,004,534	-	-	-	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	550,000	550,000	400,000	5 Transfer from General Fund	400,000	700,000	-	-	-	5
6	230,857	428,827	300,000	6 Interest	281,000	281,000	-	-	-	6
7	-	-	450,000	7 Anticipated revenue from sale of property	500,000	500,000				7
8				8						8
9	7,490,717	7,268,144	8,651,707	9 Total resources, except taxes to be levied	8,185,534	8,485,534	-	-	-	9
10			-	10 Taxes necessary to balance		-	-	-	-	10
11			-	11 Taxes collected in year levied		-	-	-	-	11
12	7,490,717	7,268,144	8,651,707	12 TOTAL RESOURCES	8,185,534	8,485,534	-	-	-	12
13				13						13
14				14 REQUIREMENTS - CAPITAL OUTLAY						14
15	1,500	661,610	8,201,707	15 Purchase of Easements and Real Property	7,935,534	8,235,534	-	-	-	15
16	1,200,000	-	300,000	16 External Grant Award, Stewardship Endowment Fun	100,000	100,000		-		16
17				17						17
18	1,201,500	661,610	8,501,707	18 TOTAL CAPITAL OUTLAY	8,035,534	8,335,534	-	-	-	18
19				19						19
20				20 REQUIREMENTS - MATERIALS & SERVICES						20
21		-	150,000	21 Contracted Attorney	150,000	150,000	-	-	-	21
22			150,000	22 TOTAL MATERIALS & SERVICES	150,000	150,000	-	-	-	22
23				23						23
24	1,201,500	661,610	8,651,707	24 Total Expenses	8,185,534	8,485,534	-	-	-	24
25				25						25
26				26						26
27				27						27
28	6,289,217	6,606,534	-	28 Ending Fund Balance	-	-	-	-	-	28
29	7,490,717	7,268,144	8,651,707	29 TOTAL REQUIREMENTS	8,185,534	8,485,534	-	-	-	29

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FORM  
LB 10**SPECIAL FUNDS**

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

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

	Historical Data				DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
					<b>RESOURCES</b>						
1	327,750	518,811	458,246	1	Beginning Fund Balance	738,104	738,104	-	-		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	1,076,815	1,299,435	1,593,754	5	Transfer from General Fund	1,861,896	1,861,896	-	-		5
6	35,532	112,492	50,000	6	Interest	43,000	43,000	-	-		6
7				7	Misc Income (Rebates/Refunds etc.)						7
8			100,000	8	People's Garden Initiative (USDA-NRCS Funds)	42,000	42,000	-	-		8
9				9							9
10	<b>1,440,097</b>	<b>1,930,738</b>	<b>2,202,000</b>	10	<b>Total resources, except taxes to be levied</b>	<b>2,685,000</b>	<b>2,685,000</b>	-	-	-	10
11				11	Taxes necessary to balance						11
12				12	Taxes collected in year levied						12
13	<b>1,440,097</b>	<b>1,930,738</b>	<b>2,202,000</b>	13	<b>TOTAL RESOURCES</b>	<b>2,685,000</b>	<b>2,685,000</b>	-	-	-	13
14				14							14
15				15	<b>REQUIREMENTS - MATERIALS &amp; SERVICES</b>						15
16	375,669	682,925	950,000	16	PIC (Prtnrs In Conservation) Grants-new awards	1,300,000	1,300,000	-	-		16
17	270,131	201,875	460,000	17	PIC (Prtnrs In Conservation) Grants-prior outstanding	442,000	442,000	-	-		17
18		54,964	115,000	18	People's Garden Initiative Grants	-	-	-	-		18
19	20,708	58,606	200,000	19	CLIP (Cost Share to Landowners)-new awards	250,000	250,000	-	-		19
20	-	14,490	100,000	20	CLIP (Cost Share to Landowners)-prior outstanding	61,000	61,000	-	-		20
21	61,667	85,864	97,000	21	SPACE (Small Proj & Com Event) Grants - New awards	97,000	97,000	-	-		21
22		795	5,000	22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	20,000	20,000	-	-		22
23	-	133,956	170,000	23	Strategic Partnerships-new awards	170,000	170,000				23
24	143,111	51,889	30,000	24	Strategic Partnerships-prior outstanding	20,000	20,000	-	-		24
25	50,000	51,768	75,000	25	Equity-focused Strategic Opportunity Grants	25,000	25,000	-	-		25
26				26	Climate & Equity Rapid Response Grants	300,000	300,000	-	-		26
27	<b>921,286</b>	<b>1,337,132</b>	<b>2,202,000</b>	27	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,685,000</b>	<b>2,685,000</b>	-	-	-	27
28				28							28
29	<b>921,286</b>	<b>1,337,132</b>	<b>2,202,000</b>	29	<b>Total Expenses</b>	<b>2,685,000</b>	<b>2,685,000</b>	-	-	-	29
30				30							30
31				31							31
32	518,811	593,606	-	32	Ending Fund Balance	-	-	-	-	-	32
33	<b>1,440,097</b>	<b>1,930,738</b>	<b>2,202,000</b>	33	<b>TOTAL REQUIREMENTS</b>	<b>2,685,000</b>	<b>2,685,000</b>	-	-	-	33

FORM  
LB 10

## SPECIAL FUNDS

EMSWCD '25-26 Budget - Revised Draft 4-7-2025

### Partner Grants Management Fund RESOURCE AND REQUIREMENTS

### East Multnomah SWCD

**Modified Accrual Basis**

**Modified Accrual Basis**

	Historical Data				DESCRIPTION	Budget for Fiscal Year 2025-2026					
	Actual Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget Year 2024-2025			Proposed Budget as of 3/3/2025	Revisions for Budget Comm Mtg 4/7/2025	Approved by Budget Committee 5/5/2025	Adopted by Board 6/2/2025	Supplemental	
					<b>RESOURCES</b>						
1	-	-		1	Beginning Fund Balance						1
2				2	Working capital (accrual basis)						2
3				3	Previously levied taxes estimated to be received						3
4				4	Earning from temporary investments						4
5				5	Transfer from General Fund						5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	25,000	-	-	-	6
7				7							7
8				8							8
9	-	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	-	-	-	9
10			-	10	Taxes necessary to balance					-	10
11			-	11	Taxes collected in year levied					-	11
12	-	-	25,000	12	<b>TOTAL RESOURCES</b>	25,000	25,000	-	-	-	12
13				13							13
14				14	<b>REQUIREMENTS - MATERIALS &amp; SERVICES</b>						14
15	-	-	25,000	15	OWEB Small Grants	25,000	25,000	-	-	-	15
16			-	16	Other Grants					-	16
17	-	-	25,000	17	<b>TOTAL MATERIALS &amp; SERVICES</b>	25,000	25,000	-	-	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	-	-	25,000	22	<b>Total Expenses</b>	25,000	25,000	-	-	-	22
23				23							23
24				24							24
25				25							25
26				26							26
27	-	-	-	27	Ending Fund Balance	-	-	-	-	-	27
28	-	-	25,000	28	<b>TOTAL REQUIREMENTS</b>	25,000	25,000	-	-	-	28





## FY25-26 Potential Additional Initiatives & Projects Narratives

East Multnomah Soil and Water Conservation District

3/31/2025

### Potential Additional Initiatives & Projects

#### Total Remaining amount available to be allocated is \$407,000.

Below please find brief narratives for each of the listed potential additional initiatives and projects for the Budget Committee to consider allocating funds towards. Each of these suggestions includes the total cost as well as the strategic plan priorities being addressed, if appropriate. These are not listed in any order of priority from the staff's perspective as all are fundable and recommended. Any amount the Budget Committee leaves unallocated will be included in the unappropriated ending fund balance and will be unavailable during FY25-26.

Initiative/Project	Program	Category (i.e. Contracted Services)	Estimated Funds	Unallocated Balance
				<b>\$407,000</b>
Health Benefit Cost reduction	Throughout	Personnel Services	(\$32,000)	\$439,000
Headwaters Farm Irrigation Project	HIP	Capital Outlay	\$300,000	\$139,000
Additional funding for the Partners in Conservation (PIC) Grants	Grants Fund	PIC new awards	\$23,000	\$116,000
Additional Funding for newly formed Sandy River Watershed Council	Grants Fund	SPA new awards	\$10,000	\$106,000
Mt Hood Dam Removal Design Phase	Urban Lands	Contracted Services	\$69,000	\$37,000
			<b>\$370,000</b>	<b>\$37,000</b>

#### Health Benefit Cost Reduction

**New:** Staff's proposed increases to the health benefit plan premiums were based on historic increases as proposals were not available at the time of the first proposed draft budget. Staff have since received proposals for the next benefit year and therefore recommends adjusting the draft budget to reflect actual proposed premium amounts.

- a. **Budget impact:** (\$32,000) (Personnel Services)

#### Headwaters Farm Irrigation Project

**New:** At the March Board Meeting staff discussed the need to actualize our water right at Headwaters by creating a well or exploring water storage options. Staff continue to research options and are confident the best option is to create a new well that will add water to the existing irrigation system at Headwaters Farm.

- a. **Budget impact:** \$300,000 (Improvements on Real Property)
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Enhance Wildlife Habitat, Equity and Inclusion, and Local Food Production

#### Additional funding for the Partners in Conservation (PIC) Grants

**Expand:** The PIC evaluation committee recommends grant awards that exceed the current budget allotment by \$23,000. Staff recommends increasing the PIC grant funding to meet the funding need.

- a. **Budget impact:** \$23,000 (PIC Grant Line - new awards)
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, Climate Change Impacts, and Local Food Production



## FY25-26 Potential Additional Initiatives & Projects Narratives

East Multnomah Soil and Water Conservation District

3/31/2025

### **Additional Funding for newly formed Sandy River Watershed Council**

**New:** The new Sandy River Watershed Council was formally recognized by Multnomah County and is now up and running. The Council is seeking capacity funding from OWEB and asking that the District provide matching funds as a start-up SPA grant of \$10,000.

- a. **Budget Impact:** \$10,000 (SPA Grant Line – new awards)
- b. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, and Climate Change Impacts

### **Mt. Hood Dam Removal Design Phase**

**New:** Last month we learned that the Mt. Hood Community College grant proposal to the Oregon Private Forest Accords Grant program was not funded, leaving a funding shortage for the design-phase of Kelly Creek Dam removal. To ensure the project continues as planned, staff proposes allocating additional funding toward the Mt. Hood Community College partnership. EMSWCD will fund Phase 2b (\$45,047) in FY24-25 but needs an additional \$69,000 for Phase 2b to direct contract with Riverlogic on this project in FY25-26.

- c. **Budget Impact:** \$69,000 (Contracted Services)
- d. **EMSWCD Priorities addressed:** Soil and Water Quality, Water Conservation, Enhance Wildlife Habitat, and Climate Change Impacts

**Budget Calendar Fiscal Year 2025-2026**

East Multnomah Soil and Water Conservation District

**AMENDED** 3/3/2025Contact: Dan Mitten, Chief of Finance & Operations; Phone: 503-935-5353; Email: [dan@emswcd.org](mailto:dan@emswcd.org)

	<b>Actions:</b> <b>Red = Budget Committee Meeting; Green = Regular Board Meeting</b>	2025						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
1	Draft budget calendar is sent to TSCC	16						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.)		3					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.		4->	<-1				
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.		12					
5	<b>First meeting of the Budget Committee at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</b> <b>Immediately prior to Regular District Board Meeting</b> No public comment will be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.			3 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.			4->	<-4			
7	Legal notice is published of the Budget Committee's second meeting. Notice is also posted on website to meet notification guidelines.			19				
8	<b>Second meeting of the Budget Committee at 5:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</b> <b>Immediately prior to Regular District Board Meeting</b> Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.				7 5:00-6:00 PM			1. Public questions and comments will be taken at this meeting. 2. Review revised budget and request any additional revisions.
9	Budget officer works with staff to prepare final budget for Budget Committee approval.				8->	<-2		
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 20 <sup>th</sup> will also be published at this time on the website).				16			

**Budget Calendar Fiscal Year 2025-2026**

East Multnomah Soil and Water Conservation District

**AMENDED** 3/3/2025

	Actions	2025						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
11	<b>Final meeting of the Budget Committee at 5:00 PM at EMSWCD Office (5211 N. Williams Ave.)</b> <b>Immediately prior to Regular District Board Meeting</b> Public comment will not be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.					<b>5</b> <b>5:00-6:00 PM</b>		1. Review final changes to budget. 2. Resolution to approve budget. 3. Resolution setting maximum tax levy.
12	Budget officer will submit approved budget to TSCC. Include all documents outlined in Budget Manual for Local Gov'ts. in Multnomah Co., p. 48-50.					6		
13	Publish legal notice <u>one time</u> announcing the TSCC public hearing and including the budget summary in <u>The Oregonian</u> . Must include the required information listed in Budget Manual for Local Gov'ts. in Multnomah Co., p. 51.					8		
14	<b>TSCC budget hearing at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</b>					20		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.					21 - 31		
16	<b>Regular District Board meeting 6:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</b>						2 *	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.						3-30	