



FY25-26 Budget Committee Meeting #3 Agenda

East Multnomah Soil & Water Conservation District

Monday May 5th, 2025 @ **5:30 PM**

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

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

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

Item #	Time	Agenda Item	Purpose	Presenter	Packet
1	5:30 5 min	Welcome & Introductions	Welcome	Zimmer-Stucky	N/A
2	5:35 5 min	<ul style="list-style-type: none"> Review/Revise Agenda Review previous action items Approval of Budget Committee #2 Minutes 	Information Information Decision	Zimmer-Stucky/All	a) 4/7/25 Budget Committee #2 Minutes
3	5:40 5 min	Changes made to revised draft budget from Budget Committee Meeting #2: <ul style="list-style-type: none"> Reduced Personnel Services throughout for Health Benefit Cost Reductions (~\$32,000) Added \$300,000 to HIP Program – Capital Outlay Added \$23,000 to Grants Fund – PIC New Awards Added \$10,000 to Grants Fund – SPA New Awards Added \$69,000 to Urban Lands Contracted Services 	Information	Mitten	a) BC3 Draft FY25-26 Budget
4	5:45 5 min	<ul style="list-style-type: none"> Discuss, review, clarify and reach agreement on any additional changes to draft budget: <ul style="list-style-type: none"> Recommend additional \$37,000 to Grants Fund – PIC New Award 	Discussion/ Decision	Committee/Mitten	N/A
5	5:50 5 min	Resolution No. 2025-05-01 approving the budget and setting the taxing limit for FY2025-2026	Decision	Zimmer-Stucky / Mitten	a) Resolution No. 2025-5-01
6	5:55 3 min	<u>Announcements and reminders:</u> <ul style="list-style-type: none"> Upcoming TSCC Hearing reminder 	Information	All	a) FY25-26 Budget Calendar
7	5:58	Adjourn		Zimmer-Stucky	N/A

Next Budget Committee and Related Meetings

TSCC Budget Hearing:

Tuesday, May 20th, 2025, 4:00 PM
EMSWCD Office: 5211 N. Williams Ave
Public Welcome & comments taken

Board Meeting:

Monday, June 2nd, 2025, 6:00 PM
To Be Determined

4/7/2025



**East Multnomah Soil and Water Conservation District
FY25-26 Budget Committee #2 *FINAL* Meeting Minutes**

Monday, April 7th, 2025

5:00pm- Call to Order

Zimmer-Stucky called to order the second EMSWCD FY25-26 Budget Committee meeting at 5:00pm on Monday, April 7, 2025, at the EMSWCD office in Portland. OR.

5:00pm- 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), Mary Colombo (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), 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

5:01pm- Previous Action Items

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

5:01pm- Meeting Mins

MOTION: Guebert moved to approve the FY 25-26 Budget Committee Meeting #1 Minutes. Colombo 2nd. Motion passed unanimously (5,0).

5:02pm- Public Comment: N/A

5:02pm- Changes to proposed draft budget from Budget Committee Meeting #1

Mitten The only change to the proposed FY 25-26 draft Budget was to add \$300,000 to the Land Conservation Fund.

5:03pm- Unallocated Funds – Potential Additional Initiatives & Projects

FY 25-26 BC2 Narratives & Suggestions

Mitten There is still \$407,000 left unallocated. After our first Budget Committee meeting, we received our official proposed packet of health benefits, which originally was anticipated to be a 25% increase, but it ended up being less than that, freeing up just over \$32,000, so he's suggesting the Board make that reduction, leaving a total of \$439,000 in the General Fund to either be allocated or to stay unappropriated. After the additional Staff recommendations, which total \$370,000, there is \$37,000 still unallocated for the Board to choose to do something with, or the Board can choose to let it sit in the fund until the following Budget year.

Beamer It's not frowned upon to have unallocated funds, but just budgeting according to what is planned on being spent.

Beamer then walked the Board through the BC2 Narratives and Suggestions.

- Reduction in our Health Insurance benefits costs as described by Mitten

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- Add \$300,000 to the Headwaters Fund for the Headwaters Farm Irrigation Project – Steele and Beamer have been meeting regularly to discuss options for the project, with input from Masterson. They identified that drilling a new well is a viable option, without losing our water right, and this is the proposed option from Staff.

Steele It is a 12-month process, so once the fund allocation is approved by the Board, he will move forward with initiating a meeting with the District's certified Water Rights Examiner, who will be filing the necessary paperwork with the Board of Water Resources. It's highly likely to be approved at this point, and in talking to a couple of drillers, we found a spot to drill into that's not too far from the others and that won't have any issues with drilling. This project has a decent amount of variability in relation to cost and it will likely be impacted by increased tariffs. It would be a supplement to the well. If we ended up generating more than our water right, we'd be able to use our DFP to cap it at our water right limit. This would eliminate the need for the underground water storage system previously proposed. This well would not be any deeper than the other, but it might have a larger casing. If we stick to the 12-month timeline, it might be able to be worked upon in the upcoming year already. If construction of this was interfering with the irrigation needs of the farmers, they could still do their work with the existing well.

- Additional funding for the Partners In Conservation (PIC) Grants. Staff recommend adding \$23,000 to be able to fully fund the recommended grantees.

Colombo Is this \$23,000 already allocated in the recommendation for PIC grants in the following Board Meeting's packet?

Kent What's in the recommended slate of grants in the following Board meeting recommendations requires this additional funding.

- Additional funding for newly formed Sandy River Watershed Council – DeNies had asked Staff to reach out to Watershed Councils about their current funding needs, so Staff reached out to Sandy River Watershed Council, who has recently been formally acknowledged by the Multnomah County Commissioners, and are going to OWEB for an additional funding request and are asking the District for a \$10,000 start up grant to match OWEB's. This would bring them into the SPA grant group again. This Council will be led by Roy Iwai. This Council has entirely been newly recreated with an equity lens, and a new approach to the work from the previous council.
- DeNies** \$10,000 feels like a small amount. With the match for OWEB, what does that allow them to do?

Beamer They've gone to OWEB for \$190,000, allowing them to scale up, hire an Executive Director, etc.

- Mount Hood Community College (MHCC) Dam Removal Design Phase – Staff have put a lot of hard work into applying to the Oregon Department of Fish and Wildlife (ODFW) fund for the Private Forest Accords Mitigation program, and were given assurance that we were within criteria, but their grantee asks heavily outweighed what they had available to award. We ranked about 18th in line for the grant, thus not making the granting limit of 10 total awards. We want to still be able to chip in for the design part of the project, which is what these funds would go to.
- Shearin** We asked for \$250,000, and didn't get it, so we're trying to supplement around \$170,000. We found some funds in this fiscal year's budget to fund part of it, and these additional funds would be used from the next FY's fund to help fund the design and some technical studies. We will continue to look for other funding sources. This kind of grant funding is hard to fund, but by getting the design and technical studies done, it makes us better in line to get more funding for the construction. Staff recently met with Confederated Tribes of Grand Ronde who signed on, EFNW is giving their support, and Multnomah County is giving their verbal

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support. The stakeholder group includes EMSWCD, Mount Hood Community College, and RiverLogic Projects. We used the Resource Legacy Fund grant to bring the Project Manager on. Initial funding for the design came from the Resource Legacy Fund (\$250,000). We also brought on OTAK to do some design as well. This won't get us through full design, only 30%, but 60% and above is usually part of the construction package. OWEB is a potential funder. The Project Manager is also working on finding other funding sources.

DeNies felt like during this round of awards for PFA, there were a lot of politics involved in the geographical distribution of awards as they wanted to ensure they were representing large parts of the state.

Zimmer-Stucky After approving these changes, it leaves us with \$37,000. Are there any additional ideas from the Board on where else these funds can be reallocated? It can roll over into the following Fiscal Year if there isn't another obvious choice for it to go to in FY 25-26.

Colombo Are there any additional Grantees who almost made the mark, but only didn't get funded due to lack of funding?

Kent A few of the projects got partial funding, and the only one who didn't get funding is BOLT since there might be other sources of funding or project work through some of our other projects like StreamCare or CLIP. The other partially funded project was that of the Portland All Nations Canoe Family, considering they were fairly undeveloped. Additional funding would help them get off the ground, but they wouldn't be able to use it on research yet. One other project that was strongly recommended but didn't have the funding match, the Alternatives to Pesticides project for their Latino outreach and education program, who we have previously funded, but they didn't make it through our criteria. Their request was for \$70,000 for a 1+ year grant.

Guebert found a bill in Wisconsin that would help promote better grazing practices. It would help with upgrades in fencing, forage resources, and pay for a half time position to help farmers and ranchers do better grazing practices. After doing the pasture grazing workshop last year, it seems like a few people could do a little better, so maybe a focused CLIP program for grazers could be an option. This might be something to discuss more this year and push out next year.

Masterson Should we have Kent go back to the grantee to ask if this smaller amount would help at all, or not as much as hoped for.

DeNies Is there an advantage to allocating more to the MHCC dam removal project at this point in the project?

Shearin As we're looking at what technical studies can be done, she can come back to the BC3 meeting with more answers.

Action Item: Staff to bring back to BC3: final recommendation for the unallocated \$37,000.

Mitten It is ok to decide on the other items today and keep the last unallocated \$37,000 open for now. The only situation is there is a legal requirement for the final approved budget to be sent to the TSCC 14 days before the TSCC hearing on May 20th.

5:50pm – Discuss, 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: Guebert moved to approve the staff recommendations for the draft Budget as presented, exempting the remaining \$37,000 as unallocated until FY 25-26 Budget Committee Meeting #3.

Masterson 2nd. Motion passed unanimously (5,0).

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**5:43pm- Budget Calendar**

Zimmer-Stucky Should we make the Budget Committee Meeting #3 a 30-minute meeting?

MOTION: DeNies moved to move the FY 25-26 Budget Committee Meeting #3 meeting to begin at 5:30pm. Colombo 2nd. Motion passed unanimously (5,0).

5:43pm- Announcements and Reminders

Mitten reminded the Committee that the next Budget Committee meeting is scheduled for Monday, May 5th from 5:30 – 6:00pm immediately preceding the Board Meeting on the same day and the Tax Supervising Conservation Commission (TSCC) Hearing is at 4pm on May 20th. We usually get the questions from the Commissioners the week before and we formulate our answers and give them back ahead of time to staff. They do see the changes we make during the Budget Committee Meetings ahead of time, which help them form their questions. They represent the public and are vetting our Budget. The Commissioners are governor-appointed positions, from different industry backgrounds. It is open to the public, and the link is usually for the public's use, but they encourage the Board to attend in person.

Action Items:

- Staff to bring back to BC3: other potential options for the unallocated \$37,000.
- Fernandez to send the TSCC Hearing calendar invite to the Board.

5:48pm- Adjournment

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

FORM
LB-20**RESOURCES**

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	5,074,413	-		1
2			100,000	2 Previously levied taxes estimated to be received	100,000	100,000	100,000			2
3	-	-		3 Prior period adjustment per audit						3
4				4 OTHER RESOURCES						4
5	47,927	28,978	28,978	5 Op: ODA Administrative Grant	28,978	28,978	28,978	-		5
6	97,308	182,870	160,000	6 Op: Interest on Bank/LGIP Accts	108,000	108,000	108,000	-		6
7	5,525	10,992	5,000	7 Op: Misc. (Refunds, Rebates, etc)	11,000	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	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	67,616	-		16
17	19,500	-	20,000	17 RL: USFS Gorge Grant	18,000	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	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	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	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	6,636,902	-	-	31
32				32 Taxes collected in year levied						32
33	10,613,320	12,391,551	10,540,543	33 TOTAL RESOURCES	12,133,160	12,133,160	12,133,160	-	-	33

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FORM
LB 30**EXPENDITURE SUMMARY
GENERAL FUND****EMSWCD '25-26 Budget - Revised Draft 5-5-2025
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	746,707	828,119	847,130	1	Finance & Operations	905,360	905,360	895,910	-	-	1
2	771,123	718,663	915,600	2	Rural Lands Program	1,002,120	1,002,120	990,090	-	-	2
3	579,821	466,911	533,500	3	Urban Lands Program	565,480	565,480	558,610	-	-	3
4	363,863	-	-	4	Conservation Legacy Program	-	-	-	-	-	4
5		416,081	541,100	5	Community Outreach & Engagement Program	571,960	571,960	565,090	-	-	5
6	264,816	284,893	336,000	6	Headwaters Farm Program	369,020	369,020	364,720	-	-	6
7				7							7
8	2,726,330	2,714,667	3,173,330	8	TOTAL PERSONNEL SERVICES	3,413,940	3,413,940	3,374,420	-	-	8
9				9	MATERIALS AND SERVICES						9
10	324,114	461,767	586,630	10	Finance & Operations	536,390	536,390	536,390	-	-	10
11	376,334	804,054	983,147	11	Rural Lands Program	945,025	945,025	945,025	-	-	11
12	235,410	206,174	415,800	12	Urban Lands Program	306,100	306,100	375,100	-	-	12
13	188,013	-	-	13	Conservation Legacy Program	-	-	-	-	-	13
14		95,724	133,495	14	Community Outreach & Engagement Program	159,850	159,850	159,850	-	-	14
15	123,345	213,742	321,497	15	Headwaters Farm Program	359,863	359,863	359,863	-	-	15
16				16							16
17	1,247,216	1,781,461	2,440,569	17	TOTAL MATERIALS & SERVICES	2,307,228	2,307,228	2,376,228	-	-	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	355,000	-	-	22
23	43,284	304,535	431,000	23	TOTAL CAPITAL OUTLAY	55,000	55,000	355,000	-	-	23
24				24							24
25				25	DEBT SERVICE						25
26	-	-	-	26	Payments to Principle	-	-	-	-	-	26
27	-	-	-	27	Interest and Fees	-	-	-	-	-	27
28	-	-	-	28				-	-	-	28
29				29	TRANSFERRED TO OTHER FUNDS						29
30	550,000	550,000	400,000	30	Transfer to Land Conservation Fund	400,000	700,000	700,000	-	-	30
31	1,076,815	1,299,435	1,593,754	31	Transfer to Grants Fund	1,861,896	1,861,896	1,894,896	-	-	31
32				32							32
33		-		33							33
34		-	500,000	34	Contingency	500,000	500,000	500,000	-	-	34
35	1,626,815	1,849,435	2,493,754	35	TOTAL TRANSFERS & CONTINGENCIES	2,761,896	3,061,896	3,094,896	-	-	35
36	5,643,645	6,650,098	8,538,653	36	TOTAL EXPENDITURES	8,538,064	8,838,064	9,200,544	-	-	36
37	4,969,675	5,741,453	2,001,890	37	Ending Fund Balance	3,595,096	3,295,096	2,932,616	-	-	37
38	10,613,320	12,391,551	10,540,543	38	TOTAL	12,133,160	12,133,160	12,133,160	-	-	38

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Budget for Fiscal Year 2025-2026

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	2,106,599	2,066,551	2,322,100	1 Salaries and Wages (Total of 21.5 FTE)	2,445,800	2,445,800	2,445,800	-	-	1
2	201,515	200,395	228,000	2 Payroll Taxes	243,100	243,100	243,100	-	-	2
3	13,356	10,840	27,050	3 Worker's Comp Insurance Policy	26,660	26,660	26,660	-	-	3
4	404,860	436,881	596,180	4 Employee Benefits	698,380	698,380	658,860	-	-	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	3,374,420	-	-	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	24,000	-	-	12
13	5,800	8,000	8,500	13 Contracted Audit Services	8,500	8,500.00	8,500	-	-	13
14	23,462	22,659	35,000	14 Contracted Attorney	18,000	18,000.00	18,000	-	-	14
15	19,013	19,956	25,800	15 Contracted Information Technology Support	24,000	24,000.00	24,000	-	-	15
16	767,845	1,181,046	1,601,245	16 Contracted Services	1,461,800	1,461,800.00	1,530,800	-	-	16
17	-	-	-	17						17
18	-	-	-	18						18
19	-	-	-	19						19
20	-	-	-	20						20
21	300	300	300	21 Audit Filing Fee	300	300	300	-	-	21
22	2,755	4,123	3,075	22 Bank/LGIP Fees	3,750	3,750	3,750	-	-	22
23	290	320	350	23 Bulk Mail Permit Renewal	350	350	350	-	-	23
24	3,008	3,615	4,700	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	7,000	7,000	7,000	-	-	24
25	6,097	18,789	13,090	25 Licenses and Fees	19,000	19,000	19,000	-	-	25
26	7,695	2,812	8,400	26 Taxes	663	663	663	-	-	26
27	24,716	19,120	23,700	27 Utilities	23,518	23,518	23,518	-	-	27
28	27,230	26,991	30,752	28 Telecommunications	31,152	31,152	31,152	-	-	28
29	38,570	53,800	44,750	29 Repairs/Maintenance	32,250	32,250	32,250	-	-	29
30	25,521	25,715	28,300	30 Insurance	28,650	28,650	28,650	-	-	30
31	8,349	5,396	11,250	31 Office Supplies	7,750	7,750	7,750	-	-	31
32	4,416	3,701	11,370	32 Postage/Delivery	8,350	8,350	8,350	-	-	32
33	7,718	19,084	23,300	33 Printing/Copying	22,150	22,150	22,150	-	-	33
34	6,156	24,931	19,050	34 Office Furnishings and Equipment	12,450	12,450	12,450	-	-	34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	12,090	-	-	35
36	570	380	14,100	36 Signage, Banners, Displays	9,500	9,500	9,500	-	-	36
37	18,024	10,570	51,000	37 Public Relations Promo / Sponsorships	54,900	54,900	54,900	-	-	37
38	13,977	12,418	21,125	38 Dues	37,000	37,000	37,000	-	-	38
39	55,831	54,841	72,082	39 Subscriptions	85,845	85,845	85,845	-	-	39
40	47,106	94,470	81,180	40 Program Supplies	78,170	78,170	78,170	-	-	40
41	29,085	49,720	75,000	41 Plants & Materials	130,000	130,000	130,000	-	-	41
42	2,349	599	5,150	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	4,850	4,850	4,850	-	-	42
43	5,837	11,566	17,920	43 Equipment Rental/Lease	18,060	18,060	18,060	-	-	43
44	6,512	-	1,000	44 Vehicles: Rent/Lease	1,500	1,500	1,500	-	-	44
45	15,697	9,337	28,800	45 Training/Development: Staff	29,300	29,300	29,300	-	-	45
46	285	5,689	5,000	46 Training/Development: Board	5,000	5,000	5,000	-	-	46
47	12,583	15,559	16,230	47 Out of Town Travel: Staff	16,980	16,980	16,980	-	-	47
48	524	2,221	4,000	48 Out of Town Travel: Board	2,500	2,500	2,500	-	-	48
49	6,447	5,248	10,550	49 Local Mileage, Parking, Bus: Staff	8,800	8,800	8,800	-	-	49
50	-	1,613	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	-	-	50
51	18,168	3,370	27,400	51 Vol/Board/Staff/Cooperator expenses/stipends	22,200	22,200	22,200	-	-	51
52	5,853	26,123	17,860	52 Meeting Refreshments, Annual, Budget, Board Mtgs	14,350	14,350	14,350	-	-	52
53	2,729	6,803	500	53 Misc Expenses	800	800	800	-	-	53
54	489	-	750	54 Payroll Services	750	750	750	-	-	54
55	-	756	60,000	55 Program Grants to Others	40,000	40,000	40,000	-	-	55
56	1,247,216	1,781,461	2,440,569	56 TOTAL MATERIALS AND SERVICES	2,307,228	2,307,228	2,376,228	-	-	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	355,000	-	-	61
62	-	127,774		62 Purchase of Real Property		-	-	-	-	62
63	43,284	304,535	431,000	63 TOTAL CAPITAL OUTLAY	55,000	55,000	355,000	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal		-	-	-	-	66
67	-	-	-	67 Interest and Fees		-	-	-	-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE		-	-	-	-	69

**FORM
LB 31**

DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	500,000.00	-	-	70
71	-	-	500,000	71 Contingency	500,000.00	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	2,594,896.00	-	-	73
74	550,000	550,000	400,000	74 Transfer to Land Conservation Fund	400,000.00	700,000.00	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	1,894,896.00	-	-	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	3,094,896	-	-	81
82				82						82
83	5,643,645	6,650,098	8,538,653	83 Total Expenditures	8,538,064	8,838,064	9,200,544	-	-	83
84	4,969,675	5,741,453	2,001,890	84 ENDING FUND BALANCE	3,595,096	3,295,096	2,932,616			84
85	10,613,320	12,391,551	10,540,543	85 TOTAL REQUIREMENTS	12,133,160	12,133,160	12,133,160	-	-	85

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FORM
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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	687,200	-		1
2	53,352	60,582	63,100	2	Payroll Taxes	66,900	66,900	66,900	-		2
3	1,469	1,084	3,250	3	Worker's Comp Insurance Policy	1,920	1,920	1,920	-		3
4	90,538	108,997	129,680	4	Employee Benefits	149,340	149,340	139,890	-		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	TOTAL PERSONNEL SERVICES	905,360	905,360	895,910	-	-	9
10				10							10
11				11	MATERIALS AND SERVICES						11
12	24,000	24,000	24,000	12	Contracted Bookkeeper	24,000	24,000	24,000	-		12
13	5,800	8,000	8,500	13	Contracted Audit Services	8,500	8,500	8,500	-		13
14	12,517	2,784	15,000	14	Contracted Attorney	5,000	5,000	5,000	-		14
15	19,013	19,956	25,800	15	Contracted Information Technology Support	24,000	24,000	24,000	-		15
16	101,595	197,061	256,100	16	Contracted Services	230,000	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	300	-		21
22	819	1,966	1,000	22	Bank/LGIP Fees	1,000	1,000	1,000	-		22
23	290	320	350	23	Bulk Mail Permit Renewal	350	350	350	-		23
24	2,503	2,630	3,100	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000	-		24
25	4,341	10,144	7,390	25	Licenses and Fees	8,300	8,300	8,300	-		25
26			-	26	Taxes	-	-	-	-		26
27	8,329	9,249	8,000	27	Utilities	9,000	9,000	9,000	-		27
28	14,535	15,325	17,700	28	Telecommunications	16,500	16,500	16,500	-		28
29	9,407	9,408	15,500	29	Repairs/Maintenance	7,000	7,000	7,000	-		29
30	25,521	25,715	28,300	30	Insurance	28,650	28,650	28,650	-		30
31	8,076	4,791	9,000	31	Office Supplies	5,700	5,700	5,700	-		31
32	3,320	87	900	32	Postage/Delivery	500	500	500	-		32
33	3,851	4,604	4,000	33	Printing/Copying	3,800	3,800	3,800	-		33
34	4,098	12,694	8,000	34	Office Furnishings and Equipment	7,000	7,000	7,000	-		34

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '25-26 Budget - Revised Draft 5-5-2025
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	1,500	-		35
36	-	-	5,000	36 Signage, Banners, Displays	3,500	3,500	3,500	-		36
37	9,822	11,218	30,000	37 Public Relations Promo / Sponsorships	17,500	17,500	17,500	-		37
38	10,599	21,447	18,025	38 Dues	34,825	34,825	34,825	-		38
39	30,159	36,493	43,165	39 Subscriptions	45,365	45,365	45,365	-		39
40	438	802	2,000	40 Program Supplies	2,000	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	1,550	-		42
43	235	-	500	43 Equipment Rental/Lease	550	550	550	-		43
44	588	289	1,000	44 Vehicles: Rent/Lease	1,500	1,500	1,500	-		44
45	2,978	5,689	12,000	45 Training/Development: Staff	12,000	12,000	12,000	-		45
46	285	3,300	5,000	46 Training/Development: Board	5,000	5,000	5,000	-		46
47	1,620	2,221	4,500	47 Out of Town Travel: Staff	2,000	2,000	2,000	-		47
48	524	1,188	4,000	48 Out of Town Travel: Board	2,500	2,500	2,500	-		48
49	1,271	1,613	2,750	49 Local Mileage, Parking, Bus: Staff	2,000	2,000	2,000	-		49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	-		50
51	12,774	19,664	15,000	51 Vol/Board/Staff/Cooperator expenses/stipends	15,000	15,000	15,000	-		51
52	3,432	5,203	6,500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	5,250	5,250	5,250	-		52
53	329	-	-	53 Misc Expenses	-	-	-	-		53
54	489	756	750	54 Payroll Services	750	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	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	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	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
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**DETAILED EXPENDITURES
Finance & Operations**

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	-	-	-	-	70
71	-	-	-	71	Contingency					71
72				72						72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	73
74	-		-	74	Transfer to Land Conservation Fund					74
75	-		-	75	Transfer to Grants Fund					75
76	-		-	76						76
77				77						77
78	-	-	-	78		-	-	-	-	78
79	-		-	79						79
80				80						80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	81
82				82						82
83	1,077,297	1,436,184	1,524,760	83	Total Expenditures	1,496,750	1,496,750	1,487,300	-	83
84				84	ENDING FUND BALANCE					84
85	1,077,297	1,436,184	1,524,760	85	TOTAL REQUIREMENTS	1,496,750	1,496,750	1,487,300	-	85

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	583,316	540,960	660,800	1 Salaries and Wages (Total of 7.0 FTE)	711,200	711,200	711,200	-		1
2	57,943	53,869	64,600	2 Payroll Taxes	71,200	71,200	71,200	-		2
3	7,346	5,203	12,100	3 Worker's Comp Insurance Policy	19,210	19,210	19,210	-		3
4	122,518	118,631	178,100	4 Employee Benefits	200,510	200,510	188,480	-		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	990,090	-	-	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	13,000	-		14
15			-	15 Contracted Information Technology Support				-		15
16	326,468	684,164	837,825	16 Contracted Services	757,500	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	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	4,000	-		24
25	19	516	400	25 Licenses and Fees	500	500	500	-		25
26		2,154	7,700	26 Taxes	-	-	-	-		26
27		1,136	2,182	27 Utilities	1,000	1,000	1,000	-		27
28	3,228	3,874	3,500	28 Telecommunications	4,600	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	150	-		31
32	64	20	1,100	32 Postage/Delivery	1,100	1,100	1,100	-		32
33	399	3,426	4,200	33 Printing/Copying	3,000	3,000	3,000	-		33
34	1,968	4,709	5,000	34 Office Furnishings and Equipment	3,200	3,200	3,200	-		34

FORM
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DETAILED EXPENDITURES

Rural Lands Program

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	500	-	35
36	-	-	1,000	36	Signage, Banners, Displays	700	700	700	-	36
37	-	-	5,000	37	Public Relations Promo / Sponsorships	1,400	1,400	1,400	-	37
38	428	1,200	2,600	38	Dues	1,675	1,675	1,675	-	38
39	8,926	17,925	11,030	39	Subscriptions	18,500	18,500	18,500	-	39
40	1,637	5,931	7,360	40	Program Supplies	8,700	8,700	8,700	-	40
41	16,037	33,256	45,000	41	Plants & Materials	105,000	105,000	105,000	-	41
42	16	192	1,150	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	300	300	300	-	42
43	270	810	1,000	43	Equipment Rental/Lease	800	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	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	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	2,800	-	49
50	-	-	-	50	Local Mileage, Parking, Bus: Board	-	-	-	-	50
51	-	200	4,000	51	Vol/Board/Staff/Cooperator expenses/stipends	700	700	700	-	51
52	763	3,408	4,000	52	Meeting Refreshments, Annual, Budget, Board Mtgs	4,000	4,000	4,000	-	52
53	-	1,600	-	53	Misc Expenses	800	800	800	-	53
54	-	-	-	54	Payroll Services	-	-	-	-	54
55	-	-	-	55	Program Grants to Others	-	-	-	-	55
56	376,334	804,054	983,147	56	TOTAL MATERIALS AND SERVICES	945,025	945,025	945,025	-	-
57	-	-	-	57						57
58	-	-	-	58	CAPITAL OUTLAY					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	TOTAL CAPITAL OUTLAY	-	-	-	-	-
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	-	-	-	-	-

**FORM
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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	1,935,115	-
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	1,935,115	-

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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '25-26 Budget - Revised Draft 5-5-2025
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	404,600	-		1
2	43,849	36,218	39,400	2 Payroll Taxes	40,500	40,500	40,500	-		2
3	668	1,301	3,500	3 Worker's Comp Insurance Policy	700	700	700	-		3
4	89,180	69,164	92,300	4 Employee Benefits	119,680	119,680	112,810	-		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	558,610	-	-	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	252,000	-		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	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	100	-		25
26			-	26 Taxes	-	-	-	-	-	26
27			-	27 Utilities	-	-	-	-	-	27
28	3,514	2,505	3,500	28 Telecommunications	4,000	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	1,000	-		31
32	1,032	3,574	8,000	32 Postage/Delivery	5,500	5,500	5,500	-		32
33	2,980	10,714	12,000	33 Printing/Copying	13,500	13,500	13,500	-		33
34	90	4,681	3,000	34 Office Furnishings and Equipment	1,000	1,000	1,000	-		34

FORM

LB 31

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	-	-	5,000	35 Advertising	5,000	5,000	5,000	-		35
36	-	-	5,000	36 Signage, Banners, Displays	2,500	2,500	2,500	-		36
37	8,202	10,346	12,000	37 Public Relations Promo / Sponsorships	22,000	22,000	22,000	-		37
38	-	-	-	38 Dues	-	-	-	-		38
39	8,401	5,755	8,500	39 Subscriptions	8,500	8,500	8,500	-		39
40	1,976	2,456	6,000	40 Program Supplies	6,000	6,000	6,000	-		40
41	13,048	15,662	30,000	41 Plants & Materials	25,000	25,000	25,000	-		41
42	1,396	192	2,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	2,000	2,000	2,000	-		42
43	5,332	7,941	10,500	43 Equipment Rental/Lease	10,500	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	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	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	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	1,500	-		51
52	1,127	1,210	2,500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	2,500	2,500	2,500	-		52
53	900	-	-	53 Misc Expenses	-	-	-	-		53
54				54 Payroll Services						54
55				55 Program Grants to Others						55
56	235,410	206,174	415,800	56 TOTAL MATERIALS AND SERVICES	306,100	306,100	375,100	-	-	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

**FORM
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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	933,710	-
84				84	ENDING FUND BALANCE				84
85	815,231	673,085	949,300	85	TOTAL REQUIREMENTS	871,580	871,580	933,710	-

FORM
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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	403,500	-	1
2	30,351	38,100	2	Payroll Taxes	40,400	40,400	40,400	-	2
3	542	1,400	3	Worker's Comp Insurance Policy	800	800	800	-	3
4	73,718	118,700	4	Employee Benefits	127,260	127,260	120,390	-	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	565,090	-	- 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	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	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	100	-	25
26		-	26	Taxes	-	-	-	-	26
27		-	27	Utilities	-	-	-	-	27
28	2,035	2,500	28	Telecommunications	2,500	2,500	2,500	-	28
29		-	29	Repairs/Maintenance	-	-	-	-	29
30		-	30	Insurance	-	-	-	-	30
31	348	350	31	Office Supplies	600	600	600	-	31
32	-	1,370	32	Postage/Delivery	1,250	1,250	1,250	-	32
33	340	2,700	33	Printing/Copying	1,250	1,250	1,250	-	33
34	696	2,550	34	Office Furnishings and Equipment	1,250	1,250	1,250	-	34

FORM

LB 31

DETAILED EXPENDITURES

Community Outreach & Engagement

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	3,000	-		35	
36	-	2,300	36	Signage, Banners, Displays	2,000	2,000	2,000	-		36	
37	224	4,000	37	Public Relations Promo / Sponsorships	14,000	14,000	14,000	-		37	
38		500	38	Dues	500	500	500	-		38	
39	9,120	7,990	39	Subscriptions	12,000	12,000	12,000	-		39	
40	-	2,250	40	Program Supplies	2,000	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	500	-		43	
44		-	44	Vehicles: Rent/Lease	-	-	-	-		44	
45	1,075	4,800	45	Training/Development: Staff	4,800	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	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	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	3,000	-		51	
52	449	3,660	52	Meeting Refreshments, Annual, Budget, Board Mtgs	1,000	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	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

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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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					70
71	-	-	-	71	Contingency					71
72				72						72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS					73
74	-	-	-	74	Transfer to Land Conservation Fund					74
75	-	-	-	75	Transfer to Grants Fund					75
76	-	-	-	76						76
77				77						77
78	-	-	-	78						78
79	-		-	79						79
80		-		80						80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES					81
82				82						82
83	-	511,805	674,595	83	Total Expenditures					83
84				84	ENDING FUND BALANCE					84
85	-	511,805	674,595	85	TOTAL REQUIREMENTS					85

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DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Revised Draft 5-5-2025
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	239,300	-		1
2	18,681	19,375	22,800	2 Payroll Taxes	24,100	24,100	24,100	-		2
3	3,339	2,710	6,800	3 Worker's Comp Insurance Policy	4,030	4,030	4,030	-		3
4	55,912	66,371	77,400	4 Employee Benefits	101,590	101,590	97,290	-		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	364,720	-	-	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	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	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	10,000	-		25
26	640	658	700	26 Taxes	663	663	663	-		26
27	14,072	8,735	13,518	27 Utilities	13,518	13,518	13,518	-		27
28	3,805	3,252	3,552	28 Telecommunications	3,552	3,552	3,552	-		28
29	23,548	37,799	26,250	29 Repairs/Maintenance	25,250	25,250	25,250	-		29
30			-	30 Insurance	-	-	-	-	-	30
31	84	10	300	31 Office Supplies	300	300	300	-		31
32	-	20	-	32 Postage/Delivery	-	-	-	-	-	32
33	-	-	400	33 Printing/Copying	600	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 5-5-2025

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	2,090	-	35
36	-	-	800	36 Signage, Banners, Displays	800	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	1,480	-	39
40	39,832	49,590	63,570	40 Program Supplies	59,470	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	1,000	-	42
43	-	280	5,420	43 Equipment Rental/Lease	5,710	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	2,500	-	45
46	-	-	-	46 Training/Development: Board	-	-	-	-	46
47	658	984	1,230	47 Out of Town Travel: Staff	1,980	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	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	2,000	-	51
52	-	1,392	1,200	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,600	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	40,000		55
56	123,345	213,742	321,497	56 TOTAL MATERIALS AND SERVICES	359,863	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	-	-	300,000	-	61
62	-	-	-	62 Purchase of Real Property					62
63	36,808	158,237	255,000	63 TOTAL CAPITAL OUTLAY	-	-	300,000	-	63
64				64					64
65				65 DEBT SERVICE					65
66				66 Payments to Principal					66
67				67 Interest and Fees					67
68				68					68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	69

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DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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
70	-	-	-	70	CONTINGENCIES				
71				71	Contingency				
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					
78	-	-	-	78		-	-	-	-
79				79					
80				80					
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES				
82				82					
83	424,969	656,872	912,497	83	Total Expenditures	728,883	728,883	1,024,583	-
84				84	ENDING FUND BALANCE				
85	424,969	656,872	912,497	85	TOTAL REQUIREMENTS	728,883	728,883	1,024,583	-

FORM
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DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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 5-5-2025

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	-	-	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	TOTAL MATERIALS AND SERVICES	-	-	-	-	- 56
57			57						57
58			58	CAPITAL OUTLAY					58
59		-	59	Office/Field Equipment		-	-	-	59
60		-	60	Vehicles		-	-	-	60
61	-	-	61	Improvements to Real Property	-				61
62	-	-	62	Purchase of Real Property					62
63	-	-	63	TOTAL CAPITAL OUTLAY	-	-	-	-	- 63
64			64						64
65			65	DEBT SERVICE					65
66	-	-	66	Payments to Principal		-			66
67		-	67	Interest and Fees		-			67
68			68						68
69	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	- 69

**FORM
LB 31**

DETAILED EXPENDITURES
Conservation Legacy Program
Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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					70
71	-	-	-	71	Contingency					71
72				72						72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS					73
74	-	-	-	74	Transfer to Land Conservation Fund					74
75	-	-	-	75	Transfer to Grants Fund					75
76	-	-	-	76						76
77				77						77
78	-	-	-	78						78
79	-		-	79						79
80		-		80						80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES					81
82				82						82
83	551,876	-	-	83	Total Expenditures					83
84				84	ENDING FUND BALANCE					84
85	551,876	-	-	85	TOTAL REQUIREMENTS					85

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FORM
LB 10

SPECIAL FUNDS

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	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	700,000	-	-	5
6	230,857	428,827	300,000	6 Interest	281,000	281,000	281,000	-	-	6
7	-	-	450,000	7 Anticipated revenue from sale of property	500,000	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	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	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	8,235,534	-	-	15
16	1,200,000	-	300,000	16 External Grant Award, Stewardship Endowment Fun	100,000	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	8,335,534	-	-	18
19				19						19
20				20 REQUIREMENTS - MATERIALS & SERVICES						20
21		-	150,000	21 Contracted Attorney	150,000	150,000	150,000	-	-	21
22			150,000	22 TOTAL MATERIALS & SERVICES	150,000	150,000	150,000	-	-	22
23				23						23
24	1,201,500	661,610	8,651,707	24 Total Expenses	8,185,534	8,485,534	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	8,485,534	-	-	29

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FORM
LB 10**SPECIAL FUNDS**

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	
					RESOURCES						
1	327,750	518,811	458,246	1	Beginning Fund Balance	738,104	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	1,894,896	-		5
6	35,532	112,492	50,000	6	Interest	43,000	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	42,000	-		8
9				9							9
10	1,440,097	1,930,738	2,202,000	10	Total resources, except taxes to be levied	2,685,000	2,685,000	2,718,000	-	-	10
11				11	Taxes necessary to balance						11
12				12	Taxes collected in year levied						12
13	1,440,097	1,930,738	2,202,000	13	TOTAL RESOURCES	2,685,000	2,685,000	2,718,000	-	-	13
14				14							14
15				15	REQUIREMENTS - MATERIALS & SERVICES						15
16	375,669	682,925	950,000	16	PIC (Prtnrs In Conservation) Grants-new awards	1,300,000	1,300,000	1,323,000	-		16
17	270,131	201,875	460,000	17	PIC (Prtnrs In Conservation) Grants-prior outstanding	442,000	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	250,000	-		19
20	-	14,490	100,000	20	CLIP (Cost Share to Landowners)-prior outstanding	61,000	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	97,000	-		21
22		795	5,000	22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	20,000	20,000	20,000	-		22
23	-	133,956	170,000	23	Strategic Partnerships-new awards	170,000	170,000	180,000			23
24	143,111	51,889	30,000	24	Strategic Partnerships-prior outstanding	20,000	20,000	20,000	-		24
25	50,000	51,768	75,000	25	Equity-focused Strategic Opportunity Grants	25,000	25,000	25,000	-		25
26				26	Climate & Equity Rapid Response Grants	300,000	300,000	300,000	-		26
27	921,286	1,337,132	2,202,000	27	TOTAL MATERIALS & SERVICES	2,685,000	2,685,000	2,718,000	-	-	27
28				28							28
29	921,286	1,337,132	2,202,000	29	Total Expenses	2,685,000	2,685,000	2,718,000	-	-	29
30				30							30
31				31							31
32	518,811	593,606	-	32	Ending Fund Balance	-	-	-	-	-	32
33	1,440,097	1,930,738	2,202,000	33	TOTAL REQUIREMENTS	2,685,000	2,685,000	2,718,000	-	-	33

FORM
LB 10

SPECIAL FUNDS

EMSWCD '25-26 Budget - Revised Draft 5-5-2025

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	
					RESOURCES						
1	-	-		1	Beginning Fund Balance						1
2				2	Working capital (accrual basis)						2
3				3	Previously levied taxes estimated to be received						3
4				4	Earning from temporary investments						4
5				5	Transfer from General Fund						5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	25,000	25,000	-	-	6
7				7							7
8				8							8
9	-	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	25,000	-	-	9
10			-	10	Taxes necessary to balance					-	10
11			-	11	Taxes collected in year levied					-	11
12	-	-	25,000	12	TOTAL RESOURCES	25,000	25,000	25,000	-	-	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15	-	-	25,000	15	OWEB Small Grants	25,000	25,000	25,000	-	-	15
16			-	16	Other Grants					-	16
17	-	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	-	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	-	-	25,000	22	Total Expenses	25,000	25,000	25,000	-	-	22
23				23							23
24				24							24
25				25							25
26				26							26
27	-	-	-	27	Ending Fund Balance	-	-	-	-	-	27
28	-	-	25,000	28	TOTAL REQUIREMENTS	25,000	25,000	25,000	-	-	28

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East Multnomah Soil and Water Conservation District Budget Committee Resolution No 2025-05-01

Approval of FY 25-26 Budget and certification of tax

BE IT RESOLVED that the Budget Committee of the East Multnomah Soil and Water Conservation District hereby approves the budget as amended by the Committee and sets the maximum tax levy for FY 2025-2026 at the permanent rate limit for the District which is .1000/\$1000 assessed value or ten cents (\$0.10) per thousand.

Approved and declared adopted by a majority of the Budget Committee on this 5th day of May 2025.

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

By: _____
Jasmine Zimmer-Stucky, Presiding Officer

**Budget Calendar Fiscal Year 2025-2026**

East Multnomah Soil and Water Conservation District

SECOND AMENDED 4/8/2025Contact: Dan Mitten, Chief of Finance & Operations; Phone: 503-935-5353; Email: dan@emswcd.org

	Actions: Red = Budget Committee Meeting; Green = Regular Board Meeting	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	First meeting of the Budget Committee at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting No public comment will be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.			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	Second meeting of the Budget Committee at 5:00 PM held at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.				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 th will also be published at this time on the website).				16			

**Budget Calendar Fiscal Year 2025-2026**

East Multnomah Soil and Water Conservation District

SECOND AMENDED 4/8/2025

	Actions	2025						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
11	Final meeting of the Budget Committee at 5:30 PM at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting Public comment will not be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.					5 5:30-6:00 PM		1. Review final changes to budget. 2. Resolution to approve budget. 3. Resolution setting maximum tax levy.
12	Budget officer will submit approved budget to TSCC. Include all documents outlined in Budget Manual for Local Gov'ts. in Multnomah Co., p. 48-50.					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	TSCC budget hearing at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.)					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	Regular District Board meeting 6:00 PM held at EMSWCD Office (5211 N. Williams Ave.)						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	