



## Board of Directors Meeting Agenda

East Multnomah Soil and Water Conservation District

Monday, June 2, 2025, 4:00 – 7:00 PM

To be held at the Multnomah County Drainage District Office

(1880 NE Elrod Dr, Portland, OR 97211) or

Join online via GoToMeetings: <https://meet.goto.com/EastMultSWCD/boardmeeting>

or call in: United States (toll free): +1 (571) 317-3116 Access Code: 578-282-301

### AGENDA

| Item #                        | Time           | Board Meeting Agenda Item                                                                                                                                                                                                                                  | Purpose                       | Presenter                         | Packet                                                                                                                                                    |
|-------------------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                             | 4:00<br>5 min  | <b>Welcome and meeting called to order.</b> <ul style="list-style-type: none"><li>• Introductions</li><li>• Review/revise agenda</li><li>• Review previous action items</li><li>• Approve May 2025 Board &amp; Budget Committee Meetings Minutes</li></ul> | Information/<br><b>Motion</b> | Zimmer-Stucky                     | a) <a href="#">5/5/2025 Board Meeting Minutes</a><br>b) <a href="#">5/5/2025 Budget Committee Meeting Minutes</a><br><br><a href="#">May Action Items</a> |
| 2                             | 4:05<br>5 min  | Time reserved for public comment and introductions <sup>1</sup>                                                                                                                                                                                            | Information                   | Public                            | N/A                                                                                                                                                       |
| <b>PARTNER BUSINESS</b>       |                |                                                                                                                                                                                                                                                            |                               |                                   |                                                                                                                                                           |
| 3                             | 4:10<br>10 min | <b>Intro to MCDD: Urban Flood Safety</b>                                                                                                                                                                                                                   | Information                   | Jim Middaugh                      | N/A                                                                                                                                                       |
| 4                             | 4:20<br>60 min | <b>OSU Extension Info &amp; Q&amp;A</b>                                                                                                                                                                                                                    | Information/<br>Discussion    | Dr. Berit Dinsdale/<br>Sam Angima | N/A                                                                                                                                                       |
| 5                             | 5:20<br>20 min | <b>Ross Island: Community Vision</b>                                                                                                                                                                                                                       | Information                   | Mike Houk/<br>Micah Meskel        | N/A                                                                                                                                                       |
| <b>FINANCE AND OPERATIONS</b> |                |                                                                                                                                                                                                                                                            |                               |                                   |                                                                                                                                                           |
| 6                             | 5:40<br>10 min | <b>Monthly Financial Report:</b><br>April 2025                                                                                                                                                                                                             | Information                   | Mitten                            | a) <a href="#">April 2025 Financial Report</a>                                                                                                            |
| 7                             | 5:50<br>5 min  | <b>Adopt EMSWCD FY 25-26 Budget</b>                                                                                                                                                                                                                        | <b>Motion</b>                 | Mitten                            | a) <a href="#">EMSWCD FY 25-26 Budget</a><br>b) <a href="#">Resolution 2025-06-01</a>                                                                     |

Packet materials referenced above available in hardcopy by request or electronically at: <http://emswcd.org/about/board/meetings/>



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|                   |                |                                                                                                                                                     |                            |                          |                              |
|-------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------|------------------------------|
| 8                 | 5:55<br>10 min | TSCC Hearing Update                                                                                                                                 | Information                | Mitten                   | a) TSCC Certification Letter |
| DISTRICT BUSINESS |                |                                                                                                                                                     |                            |                          |                              |
| 9                 | 6:05<br>10 min | Leadership Team Updates                                                                                                                             | Information                | L-Team                   | a) L-Team Monthly Report     |
| 10                | 6:15<br>20 min | 2025 Annual Native Plant Sale Recap Part 2                                                                                                          | Information                | Shearin/ Meckes          | N/A                          |
| 11                | 6:35<br>5 min  | Land Legacy Committee Recommendations                                                                                                               | Discussion/<br>Motion      | Guebert                  | N/A                          |
| 12                | 6:40<br>5 min  | Legislative Bills update                                                                                                                            | Information                | Beamer                   | N/A                          |
| BOARD BUSINESS    |                |                                                                                                                                                     |                            |                          |                              |
| 13                | 6:45<br>10 min | <b>Board Discussion</b> <ul style="list-style-type: none"><li>Columbia River Correctional Facility &amp; Lettuce Grow project Reflections</li></ul> | Information/<br>Discussion | Beamer/<br>Zimmer-Stucky | N/A                          |
| CLOSING ITEMS     |                |                                                                                                                                                     |                            |                          |                              |
| 14                | 6:55<br>5 min  | <ul style="list-style-type: none"><li>Announcements and reminders</li><li>Action items</li><li>Adjourn meeting</li></ul>                            | Information                | Zimmer-Stucky            | N/A                          |



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### EMSWCD Board Members, Committees and Meeting Dates

| EMSWCD Board          |                       |            | EMSWCD Committees |                       |                     |
|-----------------------|-----------------------|------------|-------------------|-----------------------|---------------------|
| Members               | Positions             | Officers   | Budget            | Land Legacy           | Personnel           |
| Mary Columbo          | Director - Zone 1     | Treasurer  | X                 | X                     | X                   |
| Laura Masterson       | Director - Zone 2     |            | X                 | X                     | X                   |
| Mike Guebert          | Director - Zone 3     | Secretary  | X                 | X                     |                     |
| Ramona DeNies         | Director - At-Large 1 | Vice Chair | X                 | X                     | X                   |
| Jasmine Zimmer-Stucky | Director - At-Large 2 | Chair      | X                 | X                     | X                   |
| Upcoming Schedule     |                       | Board      | Budget            | Land Legacy Committee | Personnel Committee |
| FY24-25               | 2024                  | July       | 1                 | 22                    | 15                  |
|                       |                       | August     | 5                 |                       |                     |
|                       |                       | September  | 4                 | 23                    |                     |
|                       |                       | October    | 7                 |                       | x                   |
|                       |                       | November   | 4                 | x                     |                     |
|                       |                       | December   | 2                 |                       |                     |
|                       | 2025                  | January    | 16                | 27                    | 20                  |
|                       |                       | February   | 3                 |                       |                     |
|                       |                       | March      | 3                 | 24                    |                     |
|                       |                       | April      | 7                 |                       | 21                  |
|                       |                       | May        | 5                 | 19                    |                     |
|                       |                       | June       | 2                 |                       |                     |

**EMSWCD prohibits discrimination in all of its programs and activities** on the basis of race, color, national origin, age, disability, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisals, because all or part of an individual's income is derived from any public assistance program or based on any other group or affiliation. EMSWCD will not condone or tolerate prejudicial remarks, actions, slurs, or jokes expressed and directed at or to any person. Any employee who behaves in such a manner while conducting EMSWCD's business will be subject to disciplinary action including possible termination. EMSWCD is an equal opportunity provider and employer.

Meeting attendees requiring Americans with Disabilities Act accommodations should call (503) 222-7645 x 100 as soon as possible. To better serve you, five (5) business days prior to the event is preferred.

5/5/2025

**East Multnomah Soil and Water Conservation District  
Board of Directors *FINAL* Meeting Minutes**

Monday, May 5, 2025

**6:00pm- Call to Order**

**Zimmer-Stucky** called to order the regular meeting of the EMSWCD Board of Directors at 6:00pm on Monday, May 5, 2025, at the EMSWCD Office in North Portland.

**6:00pm- Introductions, Review/revise agenda, Review previous action items.**

**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), Mary Colombo (Zone 1 Director, Treasurer), Laura Masterson (Zone 2 Director) (virtual), Mike Guebert (Zone 3 Director, Secretary)

**Staff:** Kelley Beamer (Executive Director), Kathy Shearin (Urban Land Program Supervisor), Dan Mitten (Chief of Finance & Operation), Heather Nelson Kent (Community Outreach & Engagement Program Supervisor), Asianna Fernandez (Executive Assistant), Alex Woolery (IT and Analytic Specialist), Katie Meckes (Senior Outreach and Engagement Coordinator)

**Guests:** Joe Rossi (public), Jason Faucera (Clackamas SWCD and OACD Board Member)

**Changes to the agenda:**

- Move the Monthly Financial Report to the end of the agenda.
- Add OACD updates from Jason Faucera to Item 3.
- Add PIC Grants Amendment motion towards the end of the agenda.

**Previous Action Items:**

- Shearin to give a presentation on the 6-PPDq pollution working group at a future Board Meeting.  
- done
- Beamer to send a reminder re: Columbia Slough Watershed Council Board Member opening.  
-in progress

**6:03pm- Review/Approve April 2025 Board Meeting Minutes:**

**Motion:** Guebert moved to approve the April 7, 2025, Board Meeting Minutes. Colombo 2<sup>nd</sup>. Motion passed unanimously (5-0).

**6:08pm- Public Comment:**

**Joe Rossi**, former EMSWCD Board Member, recently had a meeting with Heidi Luquette, Director of OSU Extension External Relations to plan to talk to a Multnomah County Commissioner, in order to start the budget process for funding an Oregon State University Extension staff for the county. Unfortunately, this was not included in the County's budget, which while disappointing, does not mean all doors are closed. There is an opportunity through the amendment process to convince the Chair that Extension could support priorities in the local budget and be a strong partner for the county. The commissioners will be presenting their budget amendments at the May 14<sup>th</sup> public hearing. They requested verbal testimony and the Public hearing on May 14<sup>th</sup> at 6pm at 501 SE Hawthorne Blvd in Portland. Extension helps small and medium farmers and can pose advantages for climate and organic farming and is valuable for farmers who are buying a new farm. He's excited about the opportunity. A good showing this year will help us be successful next year. There will be more updates to come at the Multnomah County Farm Bureau meeting.

**Action Item:** Fernandez to send Multnomah county Public Hearing information to the Board.

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**6:08pm- OACD Updates:**

**Jason Faucera**, OACD Portland and Salem Regional Director, shared updates and information about the services that the OACD provides. Andrea's been working to provide member services, including District Round Tables, advocacy assistance, outreach about what Districts do, etc. The main services that most Districts benefit from are the advocacy piece. He also works for Wildlife Habitat Conservation and Management Program, offered through the OR Dept. of Fish and Wildlife. OACD helped them get their issues in front of committees and then passed by legislators. Recently, helping Districts with hiring a PR firm to do earned media stories has been helpful for some of their members. They're able to do this with the dues the Districts are paying across the state. The OACD Annual Conference will be in Pendleton in November 2025.

**Beamer** OACD also offers a great statewide peer network on the Board and Staff level. She attended the annual conference last year and it was a great way to meet other Districts, and many Board Members attended.

**Guebert** attended the conference once and thought it was great to learn what other Districts around the state were doing too.

**DeNies** asked how the conference topics change from year to year and what the process of choosing topics looks like.

**Faucera** Andrea Kreiner (OACD) meets regularly with District Managers across the state and visits agencies frequently, which both tend to bring up topics. A lot of the topic choices happen organically, there hasn't really been an open call for topic proposals before. They're open to hearing about topic ideas.

**Zimmer-Stucky** What's the process for joining a committee?

**Faucera** There's the Advocacy committee and Working Lands committee. To join, reach out to him or Kreiner, stating interest.

**Zimmer-Stucky** What is the breakdown between Board Members and staff members on the OACD Board?

**Faucera** It seems to be 2/3 Board and 1/3 staff. It's mostly District Managers on the staff side though.

**Zimmer-Stucky** appreciates the advocacy committee, as EMSWCD has leaned on it a lot in the past few years.

**6:30pm – Monthly Leadership Team Updates:**

**Beamer** flagged that we are in the last phase of our Rural Lands Supervisor recruitment process. Her hope is to make an offer by the end of the week. There was an outstanding pool of candidates, which speaks volumes about the great work this organization gets to do. The Leadership Team has been on a deep dive into forward-looking planning of the Strategic Plan. Her hope was to create a guiding document that goes through the timeline through 2027. Staff have been working with a consultant and will bring an update to the Board next month. She also recently wrote a couple of public comments. One was for the Portland Urban Forestry Plan. A map from their plan showed that the West side of Multnomah County enjoys 52% of forest canopy coverage, and the East side only has 22%. In the next 20 years, they want to get an average of 25% of tree canopy coverage across the whole city. The other letter expressed our concerns related to the Portland Water Bureau Filtration Plant being built in the rural reserve area of our District, on prime agricultural land. The hearing officers will come back with a finding in mid-June.

**Guebert and DeNies** mentioned that the letters were well written.

**Action Item: Fernandez to send the Portland Tree report to the Board.**

**Mitten** A building activation survey was sent to Staff, with key takeaways about what building activation could mean and guidelines/protocols. We're currently in the health plan open enrollment season, and we

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will be moving our network benefits over to another carrier. Lastly, all staff are officially onboarded to the CRM. The CRM guide is a living document that is still being built out, and we will soon be outlining timelines and implementation strategies for proper CRM usage and data capturing, especially with reporting.

**Shearin** A lot of workshops are coming up, four in person, 11 virtual. We also have a few Growing Green Communities, walk and learn workshops, coming up. We've gotten a lot of technical and financial assistance requests recently. At the site next to Edgefield, someone's called to say that someone might be removing native plants alongside the invasive species. We're reaching out to work with those two property owners. We have two Planting With Partners events coming up this week. At Mount Hood Community College, we've worked with the fisheries club who wanted to take on a services project, so she trained them in what storm water facilities do, what to look for, how they function, and how to bring proper function back to them. Beamer initiated a tour for legislators of the MHCC stormwater treatment project, in partnership with OACD.

#### Something to Celebrate: Ally Oredi HIP Bridge Award

**Beamer** shared Something to Celebrate for the Rural Lands update: Ally Oredi recently received the first Headwaters Farm Business Incubator Bridge Award! It was a successful step forward. His farm was originally called Africa's Garden, and now it's called Farmland Produce Distribution Project. He's been able to grow and source culturally significant vegetables, like African eggplant and medicinal herbs for diabetes, for his community which he has previously not been able to find or grow in the PNW. During the recent off season, Ally signed a five-year lease on three acres of farmland with water rights in the Canby areas, with access to tractors, propagation space, and other facilities, with the help of the Bridge Award he received after graduating from the Headwaters Farm Business Incubator Program.

**Kent** The District's media kit (fonts, color palette, etc.) has been updated and minimal changes have been made to our logo, flipping the emphasis from East Multnomah to SWCD. We had a kick-off meeting with Nimbl and Vive Events for the 75<sup>th</sup> anniversary event. We've had a lot of publicity and marketing through our different communication channels recently. She shared with the Board a snapshot of the Instagram page as of late and a snapshot from the social media platform tool to show some content analytics. She's been busy awarding grantees, letting the ones who weren't awarded know, and gave some feedback to a few of those who weren't. She gave all the grantees a second chance to adjust their scope of work and timeline (not budget) before signing agreements. We've been slow on the SPACE grants side, but now that Spring is here, those have been picking up for agricultural and climate organizations specifically.

#### **6:38pm – Sandy River Watershed Council**

**Roy Iwai, Multnomah County**, recently a co-Chair of the Board of the new Sandy River Watershed Council. The old council dissolved in 2021, and shortly after he and 3 other Board Members decided they needed to bring it back and start fresh. To do so, they got grant funding from the Jubitz Family Foundation to build a community needs assessment by holding focus groups and an online survey, listening to various communities they haven't reached out to before. Based on the report, they created an organization charter, completed this past January, with several professionals in the area with strong equity work experience. At this point, they have five Board Members, including himself, Lily Yazzie of Friends of Tryon Creek, Erica Briggs of Nonprofit Association of Oregon, Macy Patel (US Forest Service), and David Osborne (PSU Capstone teacher and farmer). In late February, they got recognized by the Watershed Enhancement Board. In March, they submitted a grant application to OWEB for a staff member. Last week, the council did an interview with OWEB for funding. They should know by late July if they'll receive the funding, and then they'll begin hiring staff. Between now and July, they'll do Board training. The two grants awarded them \$100,000, 200 people took the survey, and they got six to 10 focus groups to participate. There's been a lot of support from the BIPOC communities, especially Indigenous communities. He recently visited with the Warm Springs community and discussed getting Warm Springs youth into the watershed. The Freshwater Trust has already asked them to partner with them on a grant for fisheries, to do some community engagement and education work. He's enjoyed conversations with Beamer and Kent about funding and partnership opportunities and options.

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**Guebert** As a resident of the watershed, he thanked him for his leadership and is excited to see what the council can do.

**Beamer** How would you describe the past council vs what the new one will be focusing on?

**Iwai** The old one did a lot of volunteer restoration and bigger construction projects, but they did not maintain a volunteer database, nor did they manage their finances very well, so they got into some legal trouble. They also didn't work with or outreach to their BIPOC communities or other folks who haven't been involved before. OWEB's job is to do restoration, but we don't talk much about how to get the community members into becoming stewards themselves. If people don't feel connected to the place, then we're missing out on an opportunity to build more stewardship. The new council would like to do things differently, while also serving the communities, working with the communities and nonprofits, as a place-based organization. There were a lot of calls to get people of color out during the George Floyd protests, and he's witnessed folks' responses to invitations for cleanup projects as free labor, because they didn't have any connection to the places being focused on, due to lack of previous invitations. They want to get people into the spaces for recreation and understanding of the watershed, so they can feel like they're also a part of it. It's about being the most inclusive. There's going to be a lot of joy and celebration about to happen.

**DeNies** What's one dream project you'd like to see the council tackle in the next few years?

**Iwai** Personally, he'd like to create an arboretum or cultural installation that not only does restoration work but also demonstrates first foods and cultural connections to the land, while working with the Yakima nation, Warm Springs, Grand Rhonde, and other local Indigenous communities. There weren't relationships with these communities before, but starting out the rebuilding of the council with those relationships now is how they want to build that kind of partnership.

**Zimmer-Stucky** looks forward to being able to return to funding the SRWC.

#### **6:50pm – 6PPDq – Regional Work Group activities and potential actions**

**Shearin** Roy Iwai is leading the efforts on this topic within our District and throughout the state.

**Iwai** gave a presentation on the destruction that comes from 6PPDq pollution from tires, and how the 6PPDq Regional Work Group plans to address the issue in Oregon.

- Federal Creek, Piper's Creek, Baldwin Creek: Seattle urban streams that were experiencing alarming rates of salmon death, thus beginning the research on 6PPDq.
  - Researcher: Dr. Matt Shultz with National Marine Fisheries Service
- Dr. Jennifer McIntyre took stormwater runoff from a highway, filtered it through soil, and found that all the coho survived. Estimated something was coming from cars and continued to test with vehicle tires.
- Dr. Zen-Yu Tian determined it was the chemical 6-PPD acrinol.
  - Keep tires from drying out and cracking.
  - Also found in bike and motorcycle tires.
- Coho Salmon are the most sensitive to 6PPDq. Some trout and other fish aren't as sensitive to it.
- Washington's Department of Ecology has \$2.7 million in their budget for work on this issue, while the Oregon Department of Environmental Quality doesn't have any budget to address it.
- The 6PPDq Regional Work Group is a voluntary collaborative, grassroots group, started by Roy Iwai and Dr. Katie Holzer (watershed scientist for the City of Gresham).
  - They hold monthly meetings to share information and findings.
  - The use of maps from Washington has been helpful, but now Oregon needs to do similar.
  - Priority of stormwater treatment, community education on the issue, funding, tire technology advancements, etc.
- Tire Tax Pollution Bill, some of the group members were able to provide testimony for the bill.

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- Beaver Creek has been used for a case study on 6PPDq pollution: monitoring of juvenile salmon, adult salmon surveys, water quality monitoring, macroinvertebrate or aquatic bug sampling, flow data from USGS, etc.
  - MHCC Students have been assisting in salmon surveying
- Dr. Katie Holzer has done sampling of 6PPD in rural East Multnomah and found that as you get closer to urban areas, the concentration of the pollution increases. It's not just stormwater only, but also downstream pollution impacting the salmon.
  - High traffic arterial roads showed higher concentration than low traffic residential roads, showing the high traffic, arterial roads should be the first focus for a bigger effect.
- Porous pavement (full-depth or just a lift) is very effective in reducing 6PPD in runoff.
  - Along with stormwater treatment

**Guebert** Is that type of lifted porous asphalt more expensive with a short lifespan?

**Iwai** The lifespan could be longer, it performs well, and of the two sections Dr. Holzer was looking at in Gresham, they're between 9 and 16 years old, and they look great. The only necessary maintenance includes using a vacuum street sweeper, but the lifted structure keeps things moving as cars drive over them. Pervious pavement isn't as great in residential areas, since they don't get as much movement from many cars. The immediate cost is more expensive, but stormwater treatment building and maintenance adds up to almost the same amount.

**Guebert** If the 6PPD-free tires become available, he wonders if there could ever be a tire tax on those that still have it to help fund these kinds of projects.

**Iwai** This is why it's important to get in front of legislature to raise this issue.

#### **7:25pm – 2025 Annual Native Plant Sale Recap**

**Shearin** presented only part 1 of the Native Plant Sale Recap:

- Goal of Annual Native Plant Sale: inexpensive way of getting bare root native plants out into the community. There weren't many nurseries when we first started the Sale. This was a way for community members to ensure they were getting native plants to the region.
  - This is also a great opportunity to boost our communications and relationships with the District's community.
- 1,215 orders, 200 more than in the last couple of years.
  - A bump increase in orders and gross sales
  - 11,746 plants sold.
- All hands on deck, all staff help with this event in different ways.
  - This year, there was a huge snowstorm that threatened to shut the event down, but so many staff members figured out ways to get to the office in the snow to help keep the event running.
- The Urban Lands team offers workshops focused on the plants that we sell at the Plant Sale, to ensure folks are choosing the right plants for their space.
- Changed our sale begin time from 6am to 6pm, making a smoother buying experience for constituents. Also changed the limit of inventory per species per person so more people could get a wider variety of plants.
- Began working with organizations and individuals who had larger orders, by letting them buy from the wholesaler with us, instead of buying a large inventory from us.
  - Washington County Master Gardeners went this route, and in return volunteered some of their time to help us sort orders.
- Did another round of targeted mailing marketing to 97233, 97266, and 97230, which all were found to have low tree canopy cover and high heat related deaths by Multnomah County's analysis.
  - We found that each of these targeted zip codes had a huge boost in sales since and within the last 3 years. The postcards work!
  - This means sales have been greatly shifting towards the East side of the county.

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**Zimmer-Stucky** The graphs and results of the targeted postcard marketing show a lot of information that can be used to make some interesting points at a policy level.

**Action Item: Fernandez to add Plant Sale Recap part 2 to the June Board Meeting.**

#### **7:33pm – 2025 Annual Meeting Date Resolution**

**Zimmer-Stucky** At the annual meeting, we receive and approve the Annual Report, give Staff awards, and the annual Audit gets approved.

**Mitten** We are legally required to have an annual meeting and to notice it by resolution.

**Motion: Guebert moved to approve Resolution 2025-05-02. Colombo 2<sup>nd</sup>. Motion passed unanimously (5,0).**

#### **7:36pm – Personnel Committee Recommendations**

**Beamer** The committee reviewed the transition to habitat-focused positions for our staff who are addressing weeds and StreamCare. Functionally, the Rural Lands conservationist staff member for the Weeds program would be changing their title to the Healthy Habitats Program Manager, doing the same work they're already doing but also increasing supervisory skills. This staff member already oversees another staff member, and this would elevate the job classification to reflect their increase in management.

**Motion: Colombo moved to change the job title and role of Senior Conservationist for Weeds to Healthy Habitats Program Manager and allow the Executive Director to elevate the job classification to reflect increased management. DeNies 2<sup>nd</sup>. Motion passed unanimously (5,0).**

#### **7:38pm – Legislative Bills Update:**

**Beamer** Every Bill we've been talking about recently is sitting in Ways and Means right now.

**Zimmer-Stucky** Could the MHCC presentation at the tour for legislation also dip into some education about 6PPDq?

**Beamer** As the state was putting together their draft transportation strategy, we found that a tire tax was highlighted, and that it could fund 6PPDq research, which led to us doing more research on the topic. This might be a different bill than the one Iwai mentioned.

**Shearin** Yes, they could.

#### **7:40pm – Partners In Conservation Grant Amendment**

**Zimmer-Stucky** The request of the Board is to allocate the unallocated \$37,000 in the FY 25-26 Budget to the Black Oregon Land Trust PIC Grant.

**Motion: Guebert moved to award the additional \$37,000 to BOLT, to add on to what was previously approved by the Board. Colombo 2<sup>nd</sup>. Motion passed unanimously (5,0).**

#### **7:42pm – Monthly Financial Report: March 2025**

**Mitten** 75% of the Fiscal Year has gone by. The Balance Sheet looks almost identical to last year's at this time, with only a 0.95% variance, which shows up in our bank accounts, this is only due to the timing of property tax turnovers. Property Tax Revenue is on the rise and is exceeding our total annual appropriations by \$250,000 to date. Interest rates exceed our expectations and appropriations to date. Nothing stood out as an extraordinary expense, we're underspent in certain areas but it's nothing significant, with three more months in the fiscal year. We do often see a lot of ramps up in expenditures before the end of the year. P&L by class shows 75%, and by program, the variances range from 63%, 50%, 47%, and 59% across the board.

**Zimmer-Stucky** asked about the expenditures in the Office and Field equipment line?

**Mitten** Recent tractor purchase for HWF went through this month.

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**7:44pm – Board Discussion:**

**Beamer** The June tour of Lettuce Grow at the Columbia River Correctional Institute will begin at 2:30pm on June 2<sup>nd</sup>. The Board will receive more information about the visit soon. We're hoping that Jim Middaugh of Multnomah County Drainage District will be able to give a short presentation about their organization.

**Guebert** will be out of town.

**7:48pm- Announcements, Action Items, and Adjournment**

**DeNies** OACD Conference is asking for presentations regarding communications and social media. It might be good for staff to give a presentation, in relation to our website and our story-telling approach to communications. She also mentioned a fundraising event (Baker's Fair) on June 8<sup>th</sup> at Zengers Farm. In full disclosure, she mentioned that her sister is organizing the event.

**Action Items:**

- Fernandez to send Multnomah county Public Hearing information to the Board.
- Fernandez to send Portland Tree report to the Board.
- Fernandez to add Plant Sale Recap part 2 to the June Board Meeting agenda

**Zimmer-Stucky** adjourned the meeting at 7:51pm.

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**East Multnomah Soil and Water Conservation District  
FY25-26 Budget Committee #3 *FINAL* Meeting Minutes**

Monday, May 5<sup>th</sup>, 2025

**5:30pm- Call to Order**

**Zimmer-Stucky** called to order the second EMSWCD FY25-26 Budget Committee meeting at 5:30pm on Monday, May 5, 2025, at the EMSWCD office in Portland. OR.

**5:30pm- 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) (virtual)

**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), Asianna Fernandez (Executive Assistant)

**Public:** N/A

**5:31pm- Previous Action Items**

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

**5:31pm- Meeting Mins**

**MOTION: DeNies moved to approve the FY 25-26 Budget Committee Meeting #2 Minutes. Colombo 2<sup>nd</sup>.**

**Motion passed unanimously (5,0).**

**5:33pm- Changes to proposed draft budget from Budget Committee Meeting #2**

**Mitten** gave an overview of the changes made to the draft FY 25-26 Budget during Budget Committee Meeting #2:

- 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

**5:35pm – 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**

**Mitten** Staff recommended allocating the unallocated \$37,000 to additional resource needs for PIC Grants – New Awards

**DeNies** Which grantee was this for?

**Kent** If this is passed, Staff are currently recommending it being given to Black Oregon Land Trust, through the PIC Grant process, not directly. The Board will then need to approve that PIC grantee decision in a future Board meeting.

**Zimmer-Stucky** appreciates the Staff and Board's willingness to bring this up and working to ensure that the money can go to a partner organization. She appreciates that we can be there for our partners at this time.

5/5/2025



**MOTION:** Guebert moved to allocate the additional unallocated \$37,000 to the PIC Grants fund. DeNies 2<sup>nd</sup>. Motion passed unanimously (5,0).

**5:37pm- Resolution No 2025-05-01 approving budget**

**Mitten** This resolution approves the Budget as amended by the Committee and sets the maximum tax levy for FY25-26 at the permanent rate limit of \$.10 per \$1000.

**MOTION:** Guebert moved to approve Resolution No 2025-05-01. Colombo 2<sup>nd</sup>. Motion passed unanimously (5,0).

**5:38pm- Announcements and Reminders**

**Mitten** The TSCC Hearing is on May 20<sup>th</sup> at 4pm at the Office. The Board will officially adopt the Budget at the June Board Meeting.

**Zimmer-Stucky, Colombo, and DeNies** will be attending the TSCC meeting.

**Action Items: N/A**

**5:40pm- Adjournment**

**Zimmer-Stucky** adjourned the meeting at 5:40 pm.

12:45 PM  
05/22/25  
Accrual Basis

## EMSWCD

# Balance Sheet Prev Year Comparison

### As of April 30, 2025

|                                         | Apr 30, 25           | Apr 30, 24           | \$ Change          | % Change       |
|-----------------------------------------|----------------------|----------------------|--------------------|----------------|
| <b>ASSETS</b>                           |                      |                      |                    |                |
| <b>Current Assets</b>                   |                      |                      |                    |                |
| <b>Checking/Savings</b>                 |                      |                      |                    |                |
| 1000 · Beneficial checking              | 186,995.45           | 52,609.36            | 134,386.09         | 255.44%        |
| 1010 · LGIP savings acct #1             | 14,318,127.25        | 14,411,869.43        | -93,742.18         | -0.65%         |
| <b>Total Checking/Savings</b>           | <b>14,505,122.70</b> | <b>14,464,478.79</b> | <b>40,643.91</b>   | <b>0.28%</b>   |
| <b>Accounts Receivable</b>              |                      |                      |                    |                |
| <b>1200 · Accounts Receivable</b>       |                      |                      |                    |                |
| 1205 · Property Taxes Receiveable       | 177,612.00           | 148,323.46           | 29,288.54          | 19.75%         |
| 1200 · Accounts Receivable - Other      | 7,666.63             | 8,195.89             | -529.26            | -6.46%         |
| <b>Total 1200 · Accounts Receivable</b> | <b>185,278.63</b>    | <b>156,519.35</b>    | <b>28,759.28</b>   | <b>18.37%</b>  |
| <b>Total Accounts Receivable</b>        | <b>185,278.63</b>    | <b>156,519.35</b>    | <b>28,759.28</b>   | <b>18.37%</b>  |
| <b>Other Current Assets</b>             |                      |                      |                    |                |
| 1300 · Prepaid Expense                  | 3,658.14             | 497.85               | 3,160.29           | 634.79%        |
| 1499 · Undeposited Funds                | 281.25               | 47,849.04            | -47,567.79         | -99.41%        |
| <b>Total Other Current Assets</b>       | <b>3,939.39</b>      | <b>48,346.89</b>     | <b>-44,407.50</b>  | <b>-91.85%</b> |
| <b>Total Current Assets</b>             | <b>14,694,340.72</b> | <b>14,669,345.03</b> | <b>24,995.69</b>   | <b>0.17%</b>   |
| <b>Fixed Assets</b>                     |                      |                      |                    |                |
| <b>1500 · Fixed Assets</b>              |                      |                      |                    |                |
| 1501 · Fixed Assets Cost                | 569,846.83           | 377,614.09           | 192,232.74         | 50.91%         |
| 1502 · Accumulated Depreciation         | -343,556.82          | -309,669.71          | -33,887.11         | -10.94%        |
| <b>Total 1500 · Fixed Assets</b>        | <b>226,290.01</b>    | <b>67,944.38</b>     | <b>158,345.63</b>  | <b>233.05%</b> |
| <b>1600 · Building</b>                  |                      |                      |                    |                |
| 1601 · Building Cost                    | 494,516.42           | 494,516.42           | 0.00               | 0.0%           |
| 1602 · Accum Depreciation Building      | -274,424.83          | -257,940.95          | -16,483.88         | -6.39%         |
| 1605 · Building/Capital Improvements    | 1,475,766.22         | 1,347,992.66         | 127,773.56         | 9.48%          |
| 1606 · Accum Depreciation Improvements  | -422,844.15          | -375,729.42          | -47,114.73         | -12.54%        |
| <b>Total 1600 · Building</b>            | <b>1,273,013.66</b>  | <b>1,208,838.71</b>  | <b>64,174.95</b>   | <b>5.31%</b>   |
| 1700 · Land                             | 4,815,951.48         | 5,176,712.47         | -360,760.99        | -6.97%         |
| <b>Total Fixed Assets</b>               | <b>6,315,255.15</b>  | <b>6,453,495.56</b>  | <b>-138,240.41</b> | <b>-2.14%</b>  |
| <b>TOTAL ASSETS</b>                     | <b>21,009,595.87</b> | <b>21,122,840.59</b> | <b>-113,244.72</b> | <b>-0.54%</b>  |

12:45 PM  
05/22/25  
Accrual Basis

## EMSWCD

# Balance Sheet Prev Year Comparison

### As of April 30, 2025

|                                                   | Apr 30, 25           | Apr 30, 24           | \$ Change            | % Change       |
|---------------------------------------------------|----------------------|----------------------|----------------------|----------------|
| <b>LIABILITIES &amp; EQUITY</b>                   |                      |                      |                      |                |
| <b>Liabilities</b>                                |                      |                      |                      |                |
| <b>Current Liabilities</b>                        |                      |                      |                      |                |
| <b>Accounts Payable</b>                           |                      |                      |                      |                |
| 2000 · Accounts Payable                           | 66,919.11            | 115,468.08           | -48,548.97           | -42.05%        |
| <b>Total Accounts Payable</b>                     | <b>66,919.11</b>     | <b>115,468.08</b>    | <b>-48,548.97</b>    | <b>-42.05%</b> |
| <b>Credit Cards</b>                               |                      |                      |                      |                |
| <b>2050 · Beneficial Credit Cards</b>             |                      |                      |                      |                |
| 2066 · Visa - KB - 2540                           | 327.61               | 1,221.12             | -893.51              | -73.17%        |
| 2052 · VISA - JD - 1206                           | 1,095.84             | 491.43               | 604.41               | 122.99%        |
| 2053 · VISA - KS - 1222                           | 4,073.43             | 467.45               | 3,605.98             | 771.42%        |
| 2054 · Visa - RS - 0279                           | 2,721.62             | 4,087.45             | -1,365.83            | -33.42%        |
| 2058 · Visa - SW - 1461                           | 1,850.86             | 1,397.11             | 453.75               | 32.48%         |
| 2062 · Visa - SS - 4786                           | 1,982.03             | 0.00                 | 1,982.03             | 100.0%         |
| 2063 · Visa - CA - 4265                           | 787.98               | 1,018.10             | -230.12              | -22.6%         |
| 2064 · Visa - JW - 5148                           | 44.37                | 292.89               | -248.52              | -84.85%        |
| 2065 · Visa - HK - 6401                           | 269.99               | 0.00                 | 269.99               | 100.0%         |
| <b>Total 2050 · Beneficial Credit Cards</b>       | <b>13,153.73</b>     | <b>8,975.55</b>      | <b>4,178.18</b>      | <b>46.55%</b>  |
| <b>Total Credit Cards</b>                         | <b>13,153.73</b>     | <b>8,975.55</b>      | <b>4,178.18</b>      | <b>46.55%</b>  |
| <b>Other Current Liabilities</b>                  |                      |                      |                      |                |
| 2105 · FSA Liabilities                            | 177.20               | 620.83               | -443.63              | -71.46%        |
| 2100 · Payroll Liabilities                        | -6,409.00            | 431.67               | -6,840.67            | -1,584.7%      |
| 2150 · Accrued Compensated Absences               | 156,224.57           | 148,190.94           | 8,033.63             | 5.42%          |
| <b>Total Other Current Liabilities</b>            | <b>149,992.77</b>    | <b>149,243.44</b>    | <b>749.33</b>        | <b>0.5%</b>    |
| <b>Total Current Liabilities</b>                  | <b>230,065.61</b>    | <b>273,687.07</b>    | <b>-43,621.46</b>    | <b>-15.94%</b> |
| <b>Total Liabilities</b>                          | <b>230,065.61</b>    | <b>273,687.07</b>    | <b>-43,621.46</b>    | <b>-15.94%</b> |
| <b>Equity</b>                                     |                      |                      |                      |                |
| 3900 · Retained Earnings-Unrestricted             | 12,045,145.12        | 11,397,263.24        | 647,881.88           | 5.69%          |
| <b>3950 · Board Designated Restrictions</b>       |                      |                      |                      |                |
| 3951 · Land Conservation Fund                     | 6,606,533.81         | 6,289,316.81         | 317,217.00           | 5.04%          |
| 3952 · Projects & Cost Share                      | 593,606.32           | 518,811.32           | 74,795.00            | 14.42%         |
| <b>Total 3950 · Board Designated Restrictions</b> | <b>7,200,140.13</b>  | <b>6,808,128.13</b>  | <b>392,012.00</b>    | <b>5.76%</b>   |
| <b>Net Income</b>                                 | <b>1,534,245.01</b>  | <b>2,643,762.15</b>  | <b>-1,109,517.14</b> | <b>-41.97%</b> |
| <b>Total Equity</b>                               | <b>20,779,530.26</b> | <b>20,849,153.52</b> | <b>-69,623.26</b>    | <b>-0.33%</b>  |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>             | <b>21,009,595.87</b> | <b>21,122,840.59</b> | <b>-113,244.72</b>   | <b>-0.54%</b>  |

12:46 PM  
05/22/25  
Accrual Basis

## EMSWCD Profit & Loss Budget Performance July 2024 through April 2025

|                                           | Jul '24 - Apr 25    | YTD Budget          | \$ Over Budget      | Budget         | Budget              |
|-------------------------------------------|---------------------|---------------------|---------------------|----------------|---------------------|
| <b>Ordinary Income/Expense</b>            |                     |                     |                     |                |                     |
| <b>Income</b>                             |                     |                     |                     |                |                     |
| <b>4000 · Income</b>                      |                     |                     |                     |                |                     |
| 4100 · EMSWCD prop'ty tax                 | 6,361,563.86        | 6,131,972.00        | 229,591.86          | 103.74%        | 6,279,272.00        |
| <b>4400 · Event Income</b>                |                     |                     |                     |                |                     |
| 4420 · Native Plant Sale                  | 53,734.85           | 50,000.00           | 3,734.85            | 107.47%        | 50,000.00           |
| <b>Total 4400 · Event Income</b>          | <b>53,734.85</b>    | <b>50,000.00</b>    | <b>3,734.85</b>     | <b>107.47%</b> | <b>50,000.00</b>    |
| 4500 · Interest                           | 574,129.89          | 426,000.00          | 148,129.89          | 134.77%        | 510,000.00          |
| <b>4600 · Grants</b>                      |                     |                     |                     |                |                     |
| 4610 · Federal                            | 101,907.42          | 120,000.00          | -18,092.58          | 84.92%         | 120,000.00          |
| 4620 · State                              | 72,445.50           | 96,594.00           | -24,148.50          | 75.0%          | 96,594.00           |
| 4660 · Other                              | 0.00                | 25,000.00           | -25,000.00          | 0.0%           | 25,000.00           |
| <b>Total 4600 · Grants</b>                | <b>174,352.92</b>   | <b>241,594.00</b>   | <b>-67,241.08</b>   | <b>72.17%</b>  | <b>241,594.00</b>   |
| 4700 · Sale of Real Property              | 813,692.06          |                     |                     |                |                     |
| 4800 · Rental Income                      | 17,807.54           | 26,472.00           | -8,664.46           | 67.27%         | 26,472.00           |
| <b>4900 · Misc Income</b>                 |                     |                     |                     |                |                     |
| 4910 · Refunds/Rebates/Reimbsmnts         | 28,306.74           | 31,485.00           | -3,178.26           | 89.91%         | 34,785.00           |
| <b>Total 4900 · Misc Income</b>           | <b>28,306.74</b>    | <b>31,485.00</b>    | <b>-3,178.26</b>    | <b>89.91%</b>  | <b>34,785.00</b>    |
| <b>Total 4000 · Income</b>                | <b>8,023,587.86</b> | <b>6,907,523.00</b> | <b>1,116,064.86</b> | <b>116.16%</b> | <b>7,142,123.00</b> |
| <b>Total Income</b>                       | <b>8,023,587.86</b> | <b>6,907,523.00</b> | <b>1,116,064.86</b> | <b>116.16%</b> | <b>7,142,123.00</b> |
| <b>Gross Profit</b>                       | <b>8,023,587.86</b> | <b>6,907,523.00</b> | <b>1,116,064.86</b> | <b>116.16%</b> | <b>7,142,123.00</b> |
| <b>Expense</b>                            |                     |                     |                     |                |                     |
| <b>5000 · Payroll Expenses</b>            |                     |                     |                     |                |                     |
| 5100 · Salaries & Wages                   | 1,791,313.21        | 1,938,014.00        | -146,700.79         | 92.43%         | 2,322,100.00        |
| 5200 · Payroll Taxes                      | 175,630.63          | 190,232.00          | -14,601.37          | 92.32%         | 228,000.00          |
| 5300 · Wkrs Comp Insurance                | 13,123.17           | 27,050.00           | -13,926.83          | 48.51%         | 27,050.00           |
| 5400 · Emp Benefits                       | 432,059.63          | 497,600.00          | -65,540.37          | 86.83%         | 596,180.00          |
| <b>Total 5000 · Payroll Expenses</b>      | <b>2,412,126.64</b> | <b>2,652,896.00</b> | <b>-240,769.36</b>  | <b>90.92%</b>  | <b>3,173,330.00</b> |
| <b>6000 · Professional Services</b>       |                     |                     |                     |                |                     |
| 6005 · Contracted Bkkpr/Acctant           | 20,000.00           | 20,000.00           | 0.00                | 100.0%         | 24,000.00           |
| 6010 · Contracted Audit Services          | 8,900.00            | 8,500.00            | 400.00              | 104.71%        | 8,500.00            |
| 6020 · Contracted Attorney                | 7,910.50            | 160,000.00          | -152,089.50         | 4.94%          | 185,000.00          |
| 6050 · Contracted Services                | 668,237.43          | 1,337,709.00        | -669,471.57         | 49.95%         | 1,601,245.00        |
| 6065 · Contracted IT Support              | 21,952.56           | 21,500.00           | 452.56              | 102.11%        | 25,800.00           |
| <b>Total 6000 · Professional Services</b> | <b>727,000.49</b>   | <b>1,547,709.00</b> | <b>-820,708.51</b>  | <b>46.97%</b>  | <b>1,844,545.00</b> |
| <b>6100 · Admin</b>                       |                     |                     |                     |                |                     |
| 6110 · Audit Filing Fee                   | 400.00              | 300.00              | 100.00              | 133.33%        | 300.00              |
| 6120 · Bank Charges                       | 3,719.27            | 3,075.00            | 644.27              | 120.95%        | 3,075.00            |
| 6130 · Bulk Mail Permit Renewal           | 0.00                | 350.00              | -350.00             | 0.0%           | 350.00              |
| 6135 · Legal Notice                       | 3,246.67            | 4,184.00            | -937.33             | 77.6%          | 4,700.00            |
| 6140 · Payroll Svcs                       | 971.00              | 750.00              | 221.00              | 129.47%        | 750.00              |
| 6150 · Licenses & Fees                    | 8,692.46            | 11,026.00           | -2,333.54           | 78.84%         | 13,090.00           |
| 6160 · Taxes                              | 2,875.22            | 8,400.00            | -5,524.78           | 34.23%         | 8,400.00            |
| <b>Total 6100 · Admin</b>                 | <b>19,904.62</b>    | <b>28,085.00</b>    | <b>-8,180.38</b>    | <b>70.87%</b>  | <b>30,665.00</b>    |
| <b>7100 · Occupancy</b>                   |                     |                     |                     |                |                     |
| 7110 · Utilities                          | 17,165.64           | 19,768.00           | -2,602.36           | 86.84%         | 23,700.00           |
| 7120 · Telecommunications                 | 26,196.23           | 25,628.00           | 568.23              | 102.22%        | 30,752.00           |
| 7130 · Repairs/Maintenance                | 30,451.89           | 37,792.00           | -7,340.11           | 80.58%         | 44,750.00           |
| <b>Total 7100 · Occupancy</b>             | <b>73,813.76</b>    | <b>83,188.00</b>    | <b>-9,374.24</b>    | <b>88.73%</b>  | <b>99,202.00</b>    |
| <b>7500 · Insurance</b>                   |                     |                     |                     |                |                     |
| 7505 · General Liability Insurance        | 18,249.00           | 17,000.00           | 1,249.00            | 107.35%        | 17,000.00           |

12:46 PM  
05/22/25  
Accrual Basis

## EMSWCD

### Profit & Loss Budget Performance

July 2024 through April 2025

|                                             | Jul '24 - Apr 25    | YTD Budget           | \$ Over Budget       | Budget         | Budget               |
|---------------------------------------------|---------------------|----------------------|----------------------|----------------|----------------------|
| 7510 · Property Insurance                   | 8,419.00            | 8,000.00             | 419.00               | 105.24%        | 8,000.00             |
| 7515 · D & O Anti Crime                     | 295.00              | 550.00               | -255.00              | 53.64%         | 550.00               |
| 7540 · Vehicle insurance                    | 2,930.00            | 2,750.00             | 180.00               | 106.55%        | 2,750.00             |
| <b>Total 7500 · Insurance</b>               | <b>29,893.00</b>    | <b>28,300.00</b>     | <b>1,593.00</b>      | <b>105.63%</b> | <b>28,300.00</b>     |
| 8100 · Office Expenses                      |                     |                      |                      |                |                      |
| 8110 · Office Supplies                      | 5,347.10            | 9,700.00             | -4,352.90            | 55.13%         | 11,250.00            |
| 8115 · Postage, Delivery                    | 5,161.00            | 11,220.00            | -6,059.00            | 46.0%          | 11,370.00            |
| 8120 · Printing, Copying                    | 17,085.48           | 22,084.00            | -4,998.52            | 77.37%         | 23,300.00            |
| 8130 · Furnishings & Equipment              | 24,116.81           | 17,750.00            | 6,366.81             | 135.87%        | 19,050.00            |
| <b>Total 8100 · Office Expenses</b>         | <b>51,710.39</b>    | <b>60,754.00</b>     | <b>-9,043.61</b>     | <b>85.11%</b>  | <b>64,970.00</b>     |
| 8200 · Production                           |                     |                      |                      |                |                      |
| 8210 · Advertising                          | 12,556.56           | 11,735.00            | 821.56               | 107.0%         | 12,990.00            |
| 8230 · Signage, Banners, Displays           | 235.98              | 12,884.00            | -12,648.02           | 1.83%          | 14,100.00            |
| 8250 · Public Relations Promo & Even        | 17,093.47           | 44,668.00            | -27,574.53           | 38.27%         | 51,000.00            |
| <b>Total 8200 · Production</b>              | <b>29,886.01</b>    | <b>69,287.00</b>     | <b>-39,400.99</b>    | <b>43.13%</b>  | <b>78,090.00</b>     |
| 8500 · Programs & Projects                  |                     |                      |                      |                |                      |
| 8505 · Dues                                 | 19,540.00           | 17,955.00            | 1,585.00             | 108.83%        | 21,125.00            |
| 8506 · Subscriptions                        | 38,258.58           | 60,164.00            | -21,905.42           | 63.59%         | 72,082.00            |
| 8510 · Contracts w/ Partners/Lndownr        | 154,126.76          | 250,000.00           | -95,873.24           | 61.65%         | 300,000.00           |
| 8520 · Grants to Others                     | 914,689.31          | 1,962,000.00         | -1,047,310.69        | 46.62%         | 2,287,000.00         |
| 8530 · Program Supplies                     | 51,238.10           | 70,584.00            | -19,345.90           | 72.59%         | 81,180.00            |
| 8540 · Plants & Materials                   | 15,071.12           | 75,000.00            | -59,928.88           | 20.1%          | 75,000.00            |
| 8560 · Space Rental                         | 710.15              | 5,150.00             | -4,439.85            | 13.79%         | 5,150.00             |
| 8570 · Equip Rental                         | 6,622.68            | 17,016.00            | -10,393.32           | 38.92%         | 17,920.00            |
| 8580 · Vehicles Rent/Lease                  | 0.00                | 1,000.00             | -1,000.00            | 0.0%           | 1,000.00             |
| <b>Total 8500 · Programs &amp; Projects</b> | <b>1,200,256.70</b> | <b>2,458,869.00</b>  | <b>-1,258,612.30</b> | <b>48.81%</b>  | <b>2,860,457.00</b>  |
| 8600 · Training                             |                     |                      |                      |                |                      |
| 8610 · Training/Development Staff           | 18,335.47           | 27,800.00            | -9,464.53            | 65.96%         | 28,800.00            |
| 8620 · Training/Development Board           | 0.00                | 4,168.00             | -4,168.00            | 0.0%           | 5,000.00             |
| <b>Total 8600 · Training</b>                | <b>18,335.47</b>    | <b>31,968.00</b>     | <b>-13,632.53</b>    | <b>57.36%</b>  | <b>33,800.00</b>     |
| 8700 · Travel                               |                     |                      |                      |                |                      |
| 8730 · Out of Town Travel- Staff            | 9,813.97            | 14,692.00            | -4,878.03            | 66.8%          | 16,230.00            |
| 8740 · Out of Town Travel - Board           | 0.00                | 3,334.00             | -3,334.00            | 0.0%           | 4,000.00             |
| 8750 · Local Mlg, Pkg, Bus - Staff          | 3,188.78            | 9,410.00             | -6,221.22            | 33.89%         | 10,550.00            |
| 8760 · Local Mlg, Pkg, Bus - Board          | 0.00                | 1,000.00             | -1,000.00            | 0.0%           | 1,000.00             |
| <b>Total 8700 · Travel</b>                  | <b>13,002.75</b>    | <b>28,436.00</b>     | <b>-15,433.25</b>    | <b>45.73%</b>  | <b>31,780.00</b>     |
| 8800 · Volunteers & Staff                   |                     |                      |                      |                |                      |
| 8810 · Volunteer & Staff Recog              | 12,242.69           | 23,084.00            | -10,841.31           | 53.04%         | 27,400.00            |
| 8820 · Vol & Staff Refreshments             | 8,311.46            | 15,350.00            | -7,038.54            | 54.15%         | 17,860.00            |
| <b>Total 8800 · Volunteers &amp; Staff</b>  | <b>20,554.15</b>    | <b>38,434.00</b>     | <b>-17,879.85</b>    | <b>53.48%</b>  | <b>45,260.00</b>     |
| 8900 · Misc Expenses                        | 800.00              | 500.00               | 300.00               | 160.0%         | 500.00               |
| 9000 · Capital Outlay                       |                     |                      |                      |                |                      |
| 9010 · Office/Field Equipment               | 67,736.34           | 20,000.00            | 47,736.34            | 338.68%        | 20,000.00            |
| 9030 · Improvements On Real Property        | 46,947.32           | 411,000.00           | -364,052.68          | 11.42%         | 411,000.00           |
| 9040 · Purchase of Real Property            | 1,777,375.21        | 6,834,757.00         | -5,057,381.79        | 26.01%         | 8,201,707.00         |
| <b>Total 9000 · Capital Outlay</b>          | <b>1,892,058.87</b> | <b>7,265,757.00</b>  | <b>-5,373,698.13</b> | <b>26.04%</b>  | <b>8,632,707.00</b>  |
| <b>Total Expense</b>                        | <b>6,489,342.85</b> | <b>14,294,183.00</b> | <b>-7,804,840.15</b> | <b>45.4%</b>   | <b>16,923,606.00</b> |
| <b>Net Ordinary Income</b>                  | <b>1,534,245.01</b> | <b>-7,386,660.00</b> | <b>8,920,905.01</b>  | <b>-20.77%</b> | <b>-9,781,483.00</b> |
| <b>Net Income</b>                           | <b>1,534,245.01</b> | <b>-7,386,660.00</b> | <b>8,920,905.01</b>  | <b>-20.77%</b> | <b>-9,781,483.00</b> |

12:47 PM  
05/22/25  
Accrual Basis

**EMSWCD**  
**Profit & Loss by Class**  
**July 2024 through April 2025**

|                                                             |                              | General Fund         |               |             |                                 |             | Special Funds |                        | TOTAL        |
|-------------------------------------------------------------|------------------------------|----------------------|---------------|-------------|---------------------------------|-------------|---------------|------------------------|--------------|
|                                                             |                              | Finance & Operations | Rural Lands   | Urban Lands | Community Outreach & Engagement | HIP         | Grants Fund   | Land Conservation Fund |              |
| Ordinary Income/Expense                                     |                              |                      |               |             |                                 |             |               |                        |              |
| Income                                                      |                              |                      |               |             |                                 |             |               |                        |              |
|                                                             | 4000 · Income                | 6,548,883.84         | 81,410.75     | 53,734.85   | 0.00                            | 17,807.54   | 144,590.92    | 1,177,159.96           | 8,023,587.86 |
|                                                             | Total Income                 | 6,548,883.84         | 81,410.75     | 53,734.85   | 0.00                            | 17,807.54   | 144,590.92    | 1,177,159.96           | 8,023,587.86 |
|                                                             | Gross Profit                 | 6,548,883.84         | 81,410.75     | 53,734.85   | 0.00                            | 17,807.54   | 144,590.92    | 1,177,159.96           | 8,023,587.86 |
| Expense                                                     |                              |                      |               |             |                                 |             |               |                        |              |
|                                                             | 5000 · Payroll Expenses      | 697,978.11           | 650,986.48    | 393,794.20  | 417,270.89                      | 252,096.96  | 0.00          | 0.00                   | 2,412,126.64 |
|                                                             | 6000 · Professional Services | 165,469.47           | 421,678.20    | 51,677.69   | 0.00                            | 88,175.13   | 0.00          | 0.00                   | 727,000.49   |
|                                                             | 6100 · Admin                 | 9,115.59             | 6,985.14      | 2,520.11    | 65.70                           | 1,218.08    | 0.00          | 0.00                   | 19,904.62    |
|                                                             | 7100 · Occupancy             | 32,527.35            | 5,326.18      | 2,980.41    | 2,743.07                        | 30,236.75   | 0.00          | 0.00                   | 73,813.76    |
|                                                             | 7500 · Insurance             | 29,893.00            | 0.00          | 0.00        | 0.00                            | 0.00        | 0.00          | 0.00                   | 29,893.00    |
|                                                             | 8100 · Office Expenses       | 14,196.49            | 6,436.19      | 24,375.97   | 5,601.63                        | 1,100.11    | 0.00          | 0.00                   | 51,710.39    |
|                                                             | 8200 · Production            | 5,959.28             | 6,669.81      | 7,290.14    | 2,049.95                        | 7,916.83    | 0.00          | 0.00                   | 29,886.01    |
|                                                             | 8500 · Programs & Projects   | 31,475.10            | 18,805.35     | 25,218.85   | 13,068.28                       | 65,373.05   | 1,046,316.07  | 0.00                   | 1,200,256.70 |
|                                                             | 8600 · Training              | 8,357.80             | 3,524.26      | 2,448.05    | 3,295.36                        | 710.00      | 0.00          | 0.00                   | 18,335.47    |
|                                                             | 8700 · Travel                | 2,977.87             | 4,671.53      | 1,648.75    | 1,982.67                        | 1,721.93    | 0.00          | 0.00                   | 13,002.75    |
|                                                             | 8800 · Volunteers & Staff    | 14,566.56            | 1,032.53      | 1,231.30    | 1,578.83                        | 2,144.93    | 0.00          | 0.00                   | 20,554.15    |
|                                                             | 8900 · Misc Expenses         | 0.00                 | 800.00        | 0.00        | 0.00                            | 0.00        | 0.00          | 0.00                   | 800.00       |
|                                                             | 9000 · Capital Outlay        | 46,947.32            | 350.00        | 0.00        | 0.00                            | 67,736.34   | 0.00          | 1,777,025.21           | 1,892,058.87 |
|                                                             | Total Expense                | 1,059,463.94         | 1,127,265.67  | 513,185.47  | 447,656.38                      | 518,430.11  | 1,046,316.07  | 1,777,025.21           | 6,489,342.85 |
|                                                             | Net Ordinary Income          | 5,489,419.90         | -1,045,854.92 | -459,450.62 | -447,656.38                     | -500,622.57 | -901,725.15   | -599,865.25            | 1,534,245.01 |
|                                                             | Net Income                   | 5,489,419.90         | -1,045,854.92 | -459,450.62 | -447,656.38                     | -500,622.57 | -901,725.15   | -599,865.25            | 1,534,245.01 |
| Annual Appropriation by Program                             |                              | \$1,524,760          | \$1,983,747   | \$949,300   | \$674,595                       | \$912,497   | \$2,202,000   | \$8,651,707            |              |
| Percent of Fiscal Year Passed                               |                              | 83%                  | 83%           | 83%         | 83%                             | 83%         | 83%           | 83%                    |              |
| Percentage of Appropriation Spent                           |                              | 69%                  | 57%           | 54%         | 66%                             | 57%         | 48%           | 21%                    |              |
| Year-To-Date Appropriation by Program (as of 4/30)          |                              | \$1,297,766          | \$1,688,315   | \$816,198   | \$565,533                       | \$774,614   |               |                        |              |
| Year-To-Date Percentage of Appropriation Spent (as of 4/30) |                              | 82%                  | 67%           | 63%         | 79%                             | 67%         |               |                        |              |

FORM  
LB-20**RESOURCES****GENERAL FUND****EMSWCD '25-26 Budget - Adopted 6-2-2025****East Multnomah SWCD***Modified Accrual Basis***Budget for Fiscal Year 2025-2026**

| Historical Data |                                              |                                             |                                  | RESOURCE DESCRIPTION                                |                                      |                                              |                                             |                                 |              |    |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-----------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                                                     | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>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                                   | 5,074,413                       |              | 1  |
| 2               |                                              |                                             | 100,000                          | 2 Previously levied taxes estimated to be received  | 100,000                              | 100,000                                      | 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                                       | 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                                     | 108,000                         |              | 6  |
| 7               | 5,525                                        | 10,992                                      | 5,000                            | 7 Op: Misc. (Refunds, Rebates, etc)                 | 11,000                               | 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                                      | 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                                      | 67,616                          |              | 16 |
| 17              | 19,500                                       | -                                           | 20,000                           | 17 RL: USFS Gorge Grant                             | 18,000                               | 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                                      | 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                                      | 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              | <b>4,904,529</b>                             | <b>6,243,694</b>                            | <b>4,261,271</b>                 | 30 Total resources, except taxes to be levied       | <b>5,496,258</b>                     | <b>5,496,258</b>                             | <b>5,496,258</b>                            | <b>5,496,258</b>                | -            | 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                                   | 6,636,902                       | -            | 31 |
| 32              |                                              |                                             |                                  | 32 Taxes collected in year levied                   |                                      |                                              |                                             |                                 |              | 32 |
| 33              | <b>10,613,320</b>                            | <b>12,391,551</b>                           | <b>10,540,543</b>                | 33 <b>TOTAL RESOURCES</b>                           | <b>12,133,160</b>                    | <b>12,133,160</b>                            | <b>12,133,160</b>                           | <b>12,133,160</b>               | -            | 33 |

FORM  
LB 30**EXPENDITURE SUMMARY  
GENERAL FUND****EMSWCD '25-26 Budget - Adopted 6-2-2025  
East Multnomah SWCD***Modified Accrual Basis**Modified Accrual Basis*

|    | Historical Data                              |                                             |                                  |    | EXPENDITURE DESCRIPTION                         | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |    |
|----|----------------------------------------------|---------------------------------------------|----------------------------------|----|-------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
|    | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |    |                                                 | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental |    |
|    |                                              |                                             |                                  |    | PERSONNEL SERVICES                              |                                      |                                              |                                             |                                 |              |    |
| 1  | 746,707                                      | 828,119                                     | 847,130                          | 1  | Finance & Operations                            | 905,360                              | 905,360                                      | 895,910                                     | 895,910                         | -            | 1  |
| 2  | 771,123                                      | 718,663                                     | 915,600                          | 2  | Rural Lands Program                             | 1,002,120                            | 1,002,120                                    | 990,090                                     | 990,090                         | -            | 2  |
| 3  | 579,821                                      | 466,911                                     | 533,500                          | 3  | Urban Lands Program                             | 565,480                              | 565,480                                      | 558,610                                     | 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                                     | 565,090                         | -            | 5  |
| 6  | 264,816                                      | 284,893                                     | 336,000                          | 6  | Headwaters Farm Program                         | 369,020                              | 369,020                                      | 364,720                                     | 364,720                         | -            | 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>                             | <b>3,374,420</b>                            | <b>3,374,420</b>                | -            | 8  |
| 9  |                                              |                                             |                                  | 9  | MATERIALS AND SERVICES                          |                                      |                                              |                                             |                                 |              | 9  |
| 10 | 324,114                                      | 461,767                                     | 586,630                          | 10 | Finance & Operations                            | 536,390                              | 536,390                                      | 536,390                                     | 536,390                         | -            | 10 |
| 11 | 376,334                                      | 804,054                                     | 983,147                          | 11 | Rural Lands Program                             | 945,025                              | 945,025                                      | 945,025                                     | 945,025                         | -            | 11 |
| 12 | 235,410                                      | 206,174                                     | 415,800                          | 12 | Urban Lands Program                             | 306,100                              | 306,100                                      | 375,100                                     | 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                                     | 159,850                         | -            | 14 |
| 15 | 123,345                                      | 213,742                                     | 321,497                          | 15 | Headwaters Farm Program                         | 359,863                              | 359,863                                      | 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>                             | <b>2,376,228</b>                            | <b>2,376,228</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                                       | 355,000                                     | 355,000                         | -            | 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>                                | <b>355,000</b>                              | <b>355,000</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                                      | 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                                    | 1,931,896                                   | 1,931,896                       | -            | 31 |
| 32 |                                              |                                             |                                  | 32 |                                                 |                                      |                                              |                                             |                                 |              | 32 |
| 33 |                                              | -                                           |                                  | 33 |                                                 |                                      |                                              |                                             |                                 |              | 33 |
| 34 |                                              | -                                           | 500,000                          | 34 | Contingency                                     | 500,000                              | 500,000                                      | 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>                             | <b>3,131,896</b>                            | <b>3,131,896</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>                             | <b>9,237,544</b>                            | <b>9,237,544</b>                | -            | 36 |
| 37 | 4,969,675                                    | 5,741,453                                   | 2,001,890                        | 37 | Ending Fund Balance                             | 3,595,096                            | 3,295,096                                    | 2,895,616                                   | 2,895,616                       | -            | 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>                            | <b>12,133,160</b>                           | <b>12,133,160</b>               | -            | 38 |

FORM  
LB 31**DETAILED EXPENDITURES**

EMSWCD '25-26 Budget - Adopted 6-2-2025

**East Multnomah SWCD****ENTIRE GENERAL FUND****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<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                                                   | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental |    |
|                 |                                              |                                             |                                  | PERSONNEL SERVICES                                |                                      |                                              |                                             |                                 |              |    |
| 1               | 2,106,599                                    | 2,066,551                                   | 2,322,100                        | 1 Salaries and Wages (Total of 22.75 FTE)         | 2,445,800                            | 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                                     | 243,100                         | -            | 2  |
| 3               | 13,356                                       | 10,840                                      | 27,050                           | 3 Worker's Comp Insurance Policy                  | 26,660                               | 26,660                                       | 26,660                                      | 26,660                          | -            | 3  |
| 4               | 404,860                                      | 436,881                                     | 596,180                          | 4 Employee Benefits                               | 698,380                              | 698,380                                      | 658,860                                     | 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               | <b>2,726,330</b>                             | <b>2,714,667</b>                            | <b>3,173,330</b>                 | 9 <b>TOTAL PERSONNEL SERVICES</b>                 | <b>3,413,940</b>                     | <b>3,413,940</b>                             | <b>3,374,420</b>                            | <b>3,374,420</b>                | -            | 9  |
| 10              |                                              |                                             |                                  | 10                                                |                                      |                                              |                                             |                                 |              | 10 |
| 11              |                                              |                                             |                                  | MATERIALS AND SERVICES                            |                                      |                                              |                                             |                                 |              | 11 |
| 12              | 24,000                                       | 24,000                                      | 24,000                           | 12 Contracted Bookkeeper                          | 24,000                               | 24,000.00                                    | 24,000                                      | 24,000                          | -            | 12 |
| 13              | 5,800                                        | 8,000                                       | 8,500                            | 13 Contracted Audit Services                      | 8,500                                | 8,500.00                                     | 8,500                                       | 8,500                           | -            | 13 |
| 14              | 23,462                                       | 22,659                                      | 35,000                           | 14 Contracted Attorney                            | 18,000                               | 18,000.00                                    | 18,000                                      | 18,000                          | -            | 14 |
| 15              | 19,013                                       | 19,956                                      | 25,800                           | 15 Contracted Information Technology Support      | 24,000                               | 24,000.00                                    | 24,000                                      | 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                                   | 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                                         | 300                             | -            | 21 |
| 22              | 2,755                                        | 4,123                                       | 3,075                            | 22 Bank/LGIP Fees                                 | 3,750                                | 3,750                                        | 3,750                                       | 3,750                           | -            | 22 |
| 23              | 290                                          | 320                                         | 350                              | 23 Bulk Mail Permit Renewal                       | 350                                  | 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                                       | 7,000                           | -            | 24 |
| 25              | 6,097                                        | 18,789                                      | 13,090                           | 25 Licenses and Fees                              | 19,000                               | 19,000                                       | 19,000                                      | 19,000                          | -            | 25 |
| 26              | 7,695                                        | 2,812                                       | 8,400                            | 26 Taxes                                          | 663                                  | 663                                          | 663                                         | 663                             | -            | 26 |
| 27              | 24,716                                       | 19,120                                      | 23,700                           | 27 Utilities                                      | 23,518                               | 23,518                                       | 23,518                                      | 23,518                          | -            | 27 |
| 28              | 27,230                                       | 26,991                                      | 30,752                           | 28 Telecommunications                             | 31,152                               | 31,152                                       | 31,152                                      | 31,152                          | -            | 28 |
| 29              | 38,570                                       | 53,800                                      | 44,750                           | 29 Repairs/Maintenance                            | 32,250                               | 32,250                                       | 32,250                                      | 32,250                          | -            | 29 |
| 30              | 25,521                                       | 25,715                                      | 28,300                           | 30 Insurance                                      | 28,650                               | 28,650                                       | 28,650                                      | 28,650                          | -            | 30 |
| 31              | 8,349                                        | 5,396                                       | 11,250                           | 31 Office Supplies                                | 7,750                                | 7,750                                        | 7,750                                       | 7,750                           | -            | 31 |
| 32              | 4,416                                        | 3,701                                       | 11,370                           | 32 Postage/Delivery                               | 8,350                                | 8,350                                        | 8,350                                       | 8,350                           | -            | 32 |
| 33              | 7,718                                        | 19,084                                      | 23,300                           | 33 Printing/Copying                               | 22,150                               | 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                                      | 12,450                          | -            | 34 |

FORM  
LB 31

## DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Adopted 6-2-2025

### East Multnomah SWCD

#### Modified Accrual Basis

#### ENTIRE GENERAL FUND

#### Modified Accrual Basis

##### Historical Data

##### Budget for Fiscal Year 2025-2026

|    | Historical Data                              |                                             |                                  |    | EXPENDITURE DESCRIPTION                          | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |    |
|----|----------------------------------------------|---------------------------------------------|----------------------------------|----|--------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
|    | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |    |                                                  | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental |    |
| 35 | 2,209                                        | 5,820                                       | 12,990                           | 35 | Advertising                                      | 12,090                               | 12,090                                       | 12,090                                      | 12,090                          | -            | 35 |
| 36 | 570                                          | 380                                         | 14,100                           | 36 | Signage, Banners, Displays                       | 9,500                                | 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                                      | 54,900                          | -            | 37 |
| 38 | 13,977                                       | 12,418                                      | 21,125                           | 38 | Dues                                             | 37,000                               | 37,000                                       | 37,000                                      | 37,000                          | -            | 38 |
| 39 | 55,831                                       | 54,841                                      | 72,082                           | 39 | Subscriptions                                    | 85,845                               | 85,845                                       | 85,845                                      | 85,845                          | -            | 39 |
| 40 | 47,106                                       | 94,470                                      | 81,180                           | 40 | Program Supplies                                 | 78,170                               | 78,170                                       | 78,170                                      | 78,170                          | -            | 40 |
| 41 | 29,085                                       | 49,720                                      | 75,000                           | 41 | Plants & Materials                               | 130,000                              | 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                                       | 4,850                           | -            | 42 |
| 43 | 5,837                                        | 11,566                                      | 17,920                           | 43 | Equipment Rental/Lease                           | 18,060                               | 18,060                                       | 18,060                                      | 18,060                          | -            | 43 |
| 44 | 6,512                                        | -                                           | 1,000                            | 44 | Vehicles: Rent/Lease                             | 1,500                                | 1,500                                        | 1,500                                       | 1,500                           | -            | 44 |
| 45 | 15,697                                       | 9,337                                       | 28,800                           | 45 | Training/Development: Staff                      | 29,300                               | 29,300                                       | 29,300                                      | 29,300                          | -            | 45 |
| 46 | 285                                          | 5,689                                       | 5,000                            | 46 | Training/Development: Board                      | 5,000                                | 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                                      | 16,980                          | -            | 47 |
| 48 | 524                                          | 2,221                                       | 4,000                            | 48 | Out of Town Travel: Board                        | 2,500                                | 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                                       | 8,800                           | -            | 49 |
| 50 | -                                            | 1,613                                       | 1,000                            | 50 | Local Mileage, Parking, Bus: Board               | 1,000                                | 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                                      | 22,200                          | -            | 51 |
| 52 | 5,853                                        | 26,123                                      | 17,860                           | 52 | Meeting Refreshments, Annual, Budget, Board Mtgs | 14,350                               | 14,350                                       | 14,350                                      | 14,350                          | -            | 52 |
| 53 | 2,729                                        | 6,803                                       | 500                              | 53 | Misc Expenses                                    | 800                                  | 800                                          | 800                                         | 800                             | -            | 53 |
| 54 | 489                                          | -                                           | 750                              | 54 | Payroll Services                                 | 750                                  | 750                                          | 750                                         | 750                             | -            | 54 |
| 55 | -                                            | 756                                         | 60,000                           | 55 | Program Grants to Others                         | 40,000                               | 40,000                                       | 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>                             | <b>2,376,228</b>                            | <b>2,376,228</b>                | -            | 56 |
| 57 |                                              |                                             |                                  | 57 |                                                  |                                      |                                              |                                             |                                 |              | 57 |
| 58 |                                              |                                             |                                  | 58 | <b>CAPITAL OUTLAY</b>                            |                                      |                                              |                                             |                                 |              | 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                                     | 355,000                         | -            | 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>                                | <b>355,000</b>                              | <b>355,000</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  
LB 31**DETAILED EXPENDITURES**

EMSWCD '25-26 Budget - Adopted 6-2-2025

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

| Historical Data |                                              |                                             |                                  |    | EXPENDITURE DESCRIPTION            | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |    |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|----|------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |    |                                    | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental |    |
|                 |                                              |                                             |                                  |    |                                    |                                      |                                              |                                             |                                 |              |    |
| 70              | -                                            | -                                           | 500,000                          | 70 | CONTINGENCIES                      | 500,000.00                           | 500,000.00                                   | 500,000.00                                  | 500,000.00                      | -            | 70 |
| 71              | -                                            | -                                           | 500,000                          | 71 | Contingency                        | 500,000.00                           | 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                                 | 2,631,896.00                                | 2,631,896.00                    | -            | 73 |
| 74              | 550,000                                      | 550,000                                     | 400,000                          | 74 | Transfer to Land Conservation Fund | 400,000.00                           | 700,000.00                                   | 700,000.00                                  | 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                                 | 1,931,896.00                                | 1,931,896.00                    | -            | 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                                    | 3,131,896                                   | 3,131,896                       | -            | 81 |
| 82              |                                              |                                             |                                  | 82 |                                    |                                      |                                              |                                             |                                 |              | 82 |
| 83              | 5,643,645                                    | 6,650,098                                   | 8,538,653                        | 83 | Total Expenditures                 | 8,538,064                            | 8,838,064                                    | 9,237,544                                   | 9,237,544                       | -            | 83 |
| 84              | 4,969,675                                    | 5,741,453                                   | 2,001,890                        | 84 | ENDING FUND BALANCE                | 3,595,096                            | 3,295,096                                    | 2,895,616                                   | 2,895,616                       |              | 84 |
| 85              | 10,613,320                                   | 12,391,551                                  | 10,540,543                       | 85 | TOTAL REQUIREMENTS                 | 12,133,160                           | 12,133,160                                   | 12,133,160                                  | 12,133,160                      | -            | 85 |

**EMSWCD '25-26 Budget - Adopted 6-2-2025**

## East Multnomah SWCD

### **Modified Accrual Basis**

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FORM  
LB 31**DETAILED EXPENDITURES**  
**Finance & Operations**EMSWCD '25-26 Budget - Adopted 6-2-2025  
**East Multnomah SWCD****Modified Accrual Basis****Modified Accrual Basis**

| Historical Data |                                              |                                             |                                  | EXPENDITURE DESCRIPTION                             | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |    |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-----------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                                                     | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental |    |
| 35              | -                                            | 380                                         | 1,500                            | 35 Advertising                                      | 1,500                                | 1,500                                        | 1,500                                       | 1,500                           |              | 35 |
| 36              | -                                            | -                                           | 5,000                            | 36 Signage, Banners, Displays                       | 3,500                                | 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                                      | 17,500                          |              | 37 |
| 38              | 10,599                                       | 21,447                                      | 18,025                           | 38 Dues                                             | 34,825                               | 34,825                                       | 34,825                                      | 34,825                          |              | 38 |
| 39              | 30,159                                       | 36,493                                      | 43,165                           | 39 Subscriptions                                    | 45,365                               | 45,365                                       | 45,365                                      | 45,365                          |              | 39 |
| 40              | 438                                          | 802                                         | 2,000                            | 40 Program Supplies                                 | 2,000                                | 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                                       | 1,550                           |              | 42 |
| 43              | 235                                          | -                                           | 500                              | 43 Equipment Rental/Lease                           | 550                                  | 550                                          | 550                                         | 550                             |              | 43 |
| 44              | 588                                          | 289                                         | 1,000                            | 44 Vehicles: Rent/Lease                             | 1,500                                | 1,500                                        | 1,500                                       | 1,500                           |              | 44 |
| 45              | 2,978                                        | 5,689                                       | 12,000                           | 45 Training/Development: Staff                      | 12,000                               | 12,000                                       | 12,000                                      | 12,000                          |              | 45 |
| 46              | 285                                          | 3,300                                       | 5,000                            | 46 Training/Development: Board                      | 5,000                                | 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                                       | 2,000                           |              | 47 |
| 48              | 524                                          | 1,188                                       | 4,000                            | 48 Out of Town Travel: Board                        | 2,500                                | 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                                       | 2,000                           |              | 49 |
| 50              | -                                            | -                                           | 1,000                            | 50 Local Mileage, Parking, Bus: Board               | 1,000                                | 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                                      | 15,000                          |              | 51 |
| 52              | 3,432                                        | 5,203                                       | 6,500                            | 52 Meeting Refreshments, Annual, Budget, Board Mtgs | 5,250                                | 5,250                                        | 5,250                                       | 5,250                           |              | 52 |
| 53              | 329                                          | -                                           | -                                | 53 Misc Expenses                                    | -                                    | -                                            | -                                           | -                               |              | 53 |
| 54              | 489                                          | 756                                         | 750                              | 54 Payroll Services                                 | 750                                  | 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                                     | 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                                      | 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                                      | 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**

***Modified Accrual Basis***

**DETAILED EXPENDITURES**

**Finance & Operations**

EMSWCD '25-26 Budget - Adopted 6-2-2025

**East Multnomah SWCD**

***Modified Accrual Basis***

| Historical Data |                                              |                                             |                                  | EXPENDITURE DESCRIPTION | Budget for Fiscal Year 2025-2026           |                                              |                                             |                                 |                  |             |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|------------------|-------------|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                         | Proposed<br>Budget as of<br>3/3/2025       | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>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>1,487,300</b>                | <b>1,487,300</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>1,487,300</b>                | <b>1,487,300</b> | <b>- 85</b> |

FORM  
LB 31**DETAILED EXPENDITURES**

Rural Lands Program

EMSWCD '25-26 Budget - Adopted 6-2-2025

**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<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |         |                                                   | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>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                                      | 711,200                                     | 711,200                         | 1            |
| 2                                            | 57,943                                      | 53,869                           | 64,600  | 2 Payroll Taxes                                   | 71,200                               | 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                                      | 19,210                          | 3            |
| 4                                            | 122,518                                     | 118,631                          | 178,100 | 4 Employee Benefits                               | 200,510                              | 200,510                                      | 188,480                                     | 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                                     | 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                                      | 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                                     | 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                                         | 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                                       | 4,000                           | 24           |
| 25                                           | 19                                          | 516                              | 400     | 25 Licenses and Fees                              | 500                                  | 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                                       | 1,000                           | 27           |
| 28                                           | 3,228                                       | 3,874                            | 3,500   | 28 Telecommunications                             | 4,600                                | 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                                         | 150                             | 31           |
| 32                                           | 64                                          | 20                               | 1,100   | 32 Postage/Delivery                               | 1,100                                | 1,100                                        | 1,100                                       | 1,100                           | 32           |
| 33                                           | 399                                         | 3,426                            | 4,200   | 33 Printing/Copying                               | 3,000                                | 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                                       | 3,200                           | 34           |

FORM  
LB 31**DETAILED EXPENDITURES**  
Rural Lands Program

EMSWCD '25-26 Budget - Adopted 6-2-2025

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

| Historical Data |                                              |                                             |                                  | EXPENDITURE DESCRIPTION                             | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-----------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                                                     | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental |
|                 |                                              |                                             |                                  |                                                     |                                      |                                              |                                             |                                 |              |
| 35              | -                                            | 99                                          | 500                              | 35 Advertising                                      | 500                                  | 500                                          | 500                                         | 500                             | 35           |
| 36              | -                                            | -                                           | 1,000                            | 36 Signage, Banners, Displays                       | 700                                  | 700                                          | 700                                         | 700                             | 36           |
| 37              | -                                            | -                                           | 5,000                            | 37 Public Relations Promo / Sponsorships            | 1,400                                | 1,400                                        | 1,400                                       | 1,400                           | 37           |
| 38              | 428                                          | 1,200                                       | 2,600                            | 38 Dues                                             | 1,675                                | 1,675                                        | 1,675                                       | 1,675                           | 38           |
| 39              | 8,926                                        | 17,925                                      | 11,030                           | 39 Subscriptions                                    | 18,500                               | 18,500                                       | 18,500                                      | 18,500                          | 39           |
| 40              | 1,637                                        | 5,931                                       | 7,360                            | 40 Program Supplies                                 | 8,700                                | 8,700                                        | 8,700                                       | 8,700                           | 40           |
| 41              | 16,037                                       | 33,256                                      | 45,000                           | 41 Plants & Materials                               | 105,000                              | 105,000                                      | 105,000                                     | 105,000                         | 41           |
| 42              | 16                                           | 192                                         | 1,150                            | 42 Rent Space: Mtg/Wkshop/Storage/Event/Sale        | 300                                  | 300                                          | 300                                         | 300                             | 42           |
| 43              | 270                                          | 810                                         | 1,000                            | 43 Equipment Rental/Lease                           | 800                                  | 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                                       | 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                                       | 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                                       | 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                                         | 700                             | 51           |
| 52              | 763                                          | 3,408                                       | 4,000                            | 52 Meeting Refreshments, Annual, Budget, Board Mtgs | 4,000                                | 4,000                                        | 4,000                                       | 4,000                           | 52           |
| 53              |                                              | 1,600                                       |                                  | 53 Misc Expenses                                    | 800                                  | 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                                     | 945,025                         | - 56         |
| 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                             | -                                    | -                                            | -                                           | -                               | - 63         |
| 64              |                                              |                                             |                                  | 64                                                  |                                      |                                              |                                             |                                 | 64           |
| 65              |                                              |                                             |                                  | 65 DEBT SERVICE                                     |                                      |                                              |                                             |                                 | 65           |
| 66              | -                                            | -                                           | -                                | 66 Payments to Principal                            | -                                    |                                              |                                             |                                 | - 66         |
| 67              | -                                            | -                                           | -                                | 67 Interest and Fees                                | -                                    |                                              |                                             |                                 | - 67         |
| 68              |                                              |                                             |                                  | 68                                                  |                                      |                                              |                                             |                                 | 68           |
| 69              | -                                            | -                                           | -                                | 69 TOTAL DEBT SERVICE                               | -                                    | -                                            | -                                           | -                               | - 69         |

**FORM  
LB 31**

**DETAILED EXPENDITURES**

Rural Lands Program

EMSWCD '25-26 Budget - Adopted 6-2-2025

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

| Historical Data |                                              |                                             |                                  |           | EXPENDITURE DESCRIPTION                    | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-----------|--------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |           |                                            | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental |
|                 |                                              |                                             |                                  |           |                                            |                                      |                                              |                                             |                                 |              |
| <b>70</b>       | -                                            | -                                           | -                                | <b>70</b> | <b>CONTINGENCIES</b>                       | -                                    | -                                            | -                                           | -                               | -            |
| 71              | -                                            | -                                           | -                                | 71        | Contingency                                |                                      |                                              |                                             |                                 | -            |
| 72              |                                              |                                             |                                  | 72        |                                            |                                      |                                              |                                             |                                 |              |
| <b>73</b>       | -                                            | -                                           | -                                | <b>73</b> | <b>TRANSFERS TO SPECIAL FUNDS</b>          | -                                    | -                                            | -                                           | -                               | -            |
| 74              | -                                            | -                                           | -                                | 74        | Transfer to Land Conservation Fund         |                                      |                                              |                                             |                                 | -            |
| 75              | -                                            | -                                           | -                                | 75        | Transfer to Grants Fund                    |                                      |                                              |                                             |                                 | -            |
| 76              | -                                            | -                                           | -                                | 76        |                                            |                                      |                                              |                                             |                                 | -            |
| <b>77</b>       |                                              |                                             |                                  | <b>77</b> |                                            |                                      |                                              |                                             |                                 | <b>77</b>    |
| 78              | -                                            | -                                           | -                                | 78        |                                            |                                      |                                              |                                             |                                 | 78           |
| 79              | -                                            | -                                           | -                                | 79        |                                            |                                      |                                              |                                             |                                 | -            |
| 80              |                                              |                                             |                                  | 80        |                                            |                                      |                                              |                                             |                                 | 80           |
| <b>81</b>       | -                                            | -                                           | -                                | <b>81</b> | <b>TOTAL TRANSFERS &amp; CONTINGENCIES</b> | -                                    | -                                            | -                                           | -                               | -            |
| 82              |                                              |                                             |                                  | 82        |                                            |                                      |                                              |                                             |                                 | 82           |
| <b>83</b>       | <b>1,147,457</b>                             | <b>1,522,717</b>                            | <b>1,983,747</b>                 | <b>83</b> | <b>Total Expenditures</b>                  | <b>1,947,145</b>                     | <b>1,947,145</b>                             | <b>1,935,115</b>                            | <b>1,935,115</b>                | -            |
| <b>84</b>       | -                                            |                                             |                                  | <b>84</b> | <b>ENDING FUND BALANCE</b>                 |                                      |                                              |                                             |                                 | <b>84</b>    |
| <b>85</b>       | <b>1,147,457</b>                             | <b>1,522,717</b>                            | <b>1,983,747</b>                 | <b>85</b> | <b>TOTAL REQUIREMENTS</b>                  | <b>1,947,145</b>                     | <b>1,947,145</b>                             | <b>1,935,115</b>                            | <b>1,935,115</b>                | -            |

FORM  
LB 31**DETAILED EXPENDITURES**

Urban Lands Program

EMSWCD '25-26 Budget - Adopted 6-2-2025

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

| Historical Data                              |                                             |                                  |         | EXPENDITURE DESCRIPTION                           | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |
|----------------------------------------------|---------------------------------------------|----------------------------------|---------|---------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|
| Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |         |                                                   | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>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                                     | 404,600                         | 1            |
| 2                                            | 43,849                                      | 36,218                           | 39,400  | 2 Payroll Taxes                                   | 40,500                               | 40,500                                       | 40,500                                      | 40,500                          | 2            |
| 3                                            | 668                                         | 1,301                            | 3,500   | 3 Worker's Comp Insurance Policy                  | 700                                  | 700                                          | 700                                         | 700                             | 3            |
| 4                                            | 89,180                                      | 69,164                           | 92,300  | 4 Employee Benefits                               | 119,680                              | 119,680                                      | 112,810                                     | 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                                     | 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                                     | 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                                       | 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                                         | 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                                       | 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                                       | 1,000                           | 31           |
| 32                                           | 1,032                                       | 3,574                            | 8,000   | 32 Postage/Delivery                               | 5,500                                | 5,500                                        | 5,500                                       | 5,500                           | 32           |
| 33                                           | 2,980                                       | 10,714                           | 12,000  | 33 Printing/Copying                               | 13,500                               | 13,500                                       | 13,500                                      | 13,500                          | 33           |
| 34                                           | 90                                          | 4,681                            | 3,000   | 34 Office Furnishings and Equipment               | 1,000                                | 1,000                                        | 1,000                                       | 1,000                           | 34           |

FORM

LB 31

**DETAILED EXPENDITURES****Urban Lands Program**

EMSWCD '25-26 Budget - Adopted 6-2-2025

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

| Historical Data                              |                                             |                                  |         | EXPENDITURE DESCRIPTION                             | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |
|----------------------------------------------|---------------------------------------------|----------------------------------|---------|-----------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|
| Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |         |                                                     | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental |
|                                              |                                             |                                  |         |                                                     |                                      |                                              |                                             |                                 |              |
| 35                                           | -                                           | -                                | 5,000   | 35 Advertising                                      | 5,000                                | 5,000                                        | 5,000                                       | 5,000                           | 35           |
| 36                                           | -                                           | -                                | 5,000   | 36 Signage, Banners, Displays                       | 2,500                                | 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                                      | 22,000                          | 37           |
| 38                                           | -                                           | -                                | -       | 38 Dues                                             | -                                    | -                                            | -                                           | -                               | 38           |
| 39                                           | 8,401                                       | 5,755                            | 8,500   | 39 Subscriptions                                    | 8,500                                | 8,500                                        | 8,500                                       | 8,500                           | 39           |
| 40                                           | 1,976                                       | 2,456                            | 6,000   | 40 Program Supplies                                 | 6,000                                | 6,000                                        | 6,000                                       | 6,000                           | 40           |
| 41                                           | 13,048                                      | 15,662                           | 30,000  | 41 Plants & Materials                               | 25,000                               | 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                                       | 2,000                           | 42           |
| 43                                           | 5,332                                       | 7,941                            | 10,500  | 43 Equipment Rental/Lease                           | 10,500                               | 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                                       | 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                                       | 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                                       | 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                                       | 1,500                           | 51           |
| 52                                           | 1,127                                       | 1,210                            | 2,500   | 52 Meeting Refreshments, Annual, Budget, Board Mtgs | 2,500                                | 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                                     | 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  
LB 31**

**DETAILED EXPENDITURES**

Urban Lands Program

EMSWCD '25-26 Budget - Adopted 6-2-2025

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

| Historical Data |                                              |                                             |                                  | EXPENDITURE DESCRIPTION | Budget for Fiscal Year 2025-2026           |                                              |                                             |                                 |                |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|----------------|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                         | Proposed<br>Budget as of<br>3/3/2025       | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental   |
| 70              | -                                            | -                                           | -                                | 70                      | <b>CONTINGENCIES</b>                       |                                              |                                             |                                 |                |
| 71              | -                                            | -                                           | -                                | 71                      | Contingency                                |                                              |                                             |                                 | -              |
| 72              |                                              |                                             |                                  | 72                      |                                            |                                              |                                             |                                 |                |
| 73              | -                                            | -                                           | -                                | 73                      | <b>TRANSFERS TO SPECIAL FUNDS</b>          |                                              |                                             |                                 |                |
| 74              | -                                            | -                                           | -                                | 74                      | Transfer to Land Conservation Fund         |                                              |                                             |                                 | -              |
| 75              | -                                            | -                                           | -                                | 75                      | Transfer to Grants Fund                    |                                              |                                             |                                 | -              |
| 76              | -                                            | -                                           | -                                | 76                      |                                            |                                              |                                             |                                 | -              |
| 77              |                                              |                                             |                                  | 77                      |                                            |                                              |                                             |                                 |                |
| 78              | -                                            | -                                           | -                                | 78                      |                                            | -                                            | -                                           | -                               | -              |
| 79              | -                                            | -                                           | -                                | 79                      |                                            |                                              |                                             |                                 | -              |
| 80              |                                              |                                             |                                  | 80                      |                                            |                                              |                                             |                                 |                |
| 81              | -                                            | -                                           | -                                | 81                      | <b>TOTAL TRANSFERS &amp; CONTINGENCIES</b> | -                                            | -                                           | -                               | -              |
| 82              |                                              |                                             |                                  | 82                      |                                            |                                              |                                             |                                 |                |
| 83              | <b>815,231</b>                               | <b>673,085</b>                              | <b>949,300</b>                   | 83                      | <b>Total Expenditures</b>                  | <b>871,580</b>                               | <b>871,580</b>                              | <b>933,710</b>                  | <b>933,710</b> |
| 84              |                                              |                                             |                                  | 84                      | <b>ENDING FUND BALANCE</b>                 |                                              |                                             |                                 | -              |
| 85              | <b>815,231</b>                               | <b>673,085</b>                              | <b>949,300</b>                   | 85                      | <b>TOTAL REQUIREMENTS</b>                  | <b>871,580</b>                               | <b>871,580</b>                              | <b>933,710</b>                  | <b>933,710</b> |

FORM  
LB 31

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

EMSWCD '25-26 Budget - Adopted 6-2-2025

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

| Historical Data                              |                                             |                                  |         | EXPENDITURE DESCRIPTION                        | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 | Supplemental |    |
|----------------------------------------------|---------------------------------------------|----------------------------------|---------|------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
| Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |         |                                                | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 |              |    |
|                                              |                                             |                                  |         |                                                |                                      |                                              |                                             |                                 |              |    |
|                                              |                                             |                                  |         | PERSONNEL SERVICES                             |                                      |                                              |                                             |                                 |              |    |
| 1                                            | 311,470                                     | 382,900                          | 1       | Salaries and Wages (Total of 3.75 FTE)         | 403,500                              | 403,500                                      | 403,500                                     | 403,500                         |              | 1  |
| 2                                            | 30,351                                      | 38,100                           | 2       | Payroll Taxes                                  | 40,400                               | 40,400                                       | 40,400                                      | 40,400                          |              | 2  |
| 3                                            | 542                                         | 1,400                            | 3       | Worker's Comp Insurance Policy                 | 800                                  | 800                                          | 800                                         | 800                             |              | 3  |
| 4                                            | 73,718                                      | 118,700                          | 4       | Employee Benefits                              | 127,260                              | 127,260                                      | 120,390                                     | 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                                     | 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                                     | 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                                         | 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                                         | 100                             |              | 25 |
| 26                                           |                                             | -                                | 26      | Taxes                                          | -                                    | -                                            | -                                           | -                               |              | 26 |
| 27                                           |                                             | -                                | 27      | Utilities                                      | -                                    | -                                            | -                                           | -                               |              | 27 |
| 28                                           | 2,035                                       | 2,500                            | 28      | Telecommunications                             | 2,500                                | 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                                         | 600                             |              | 31 |
| 32                                           | -                                           | 1,370                            | 32      | Postage/Delivery                               | 1,250                                | 1,250                                        | 1,250                                       | 1,250                           |              | 32 |
| 33                                           | 340                                         | 2,700                            | 33      | Printing/Copying                               | 1,250                                | 1,250                                        | 1,250                                       | 1,250                           |              | 33 |
| 34                                           | 696                                         | 2,550                            | 34      | Office Furnishings and Equipment               | 1,250                                | 1,250                                        | 1,250                                       | 1,250                           |              | 34 |

FORM

LB 31

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

EMSWCD '25-26 Budget - Adopted 6-2-2025

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

| Historical Data                              |                                             |                                  |         | EXPENDITURE DESCRIPTION                          | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 | Supplemental |           |
|----------------------------------------------|---------------------------------------------|----------------------------------|---------|--------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|-----------|
| Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |         |                                                  | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 |              |           |
|                                              |                                             |                                  |         |                                                  |                                      |                                              |                                             |                                 |              |           |
| 35                                           | 2,362                                       | 3,900                            | 35      | Advertising                                      | 3,000                                | 3,000                                        | 3,000                                       | 3,000                           |              | 35        |
| 36                                           | -                                           | 2,300                            | 36      | Signage, Banners, Displays                       | 2,000                                | 2,000                                        | 2,000                                       | 2,000                           |              | 36        |
| 37                                           | 224                                         | 4,000                            | 37      | Public Relations Promo / Sponsorships            | 14,000                               | 14,000                                       | 14,000                                      | 14,000                          |              | 37        |
| 38                                           |                                             | 500                              | 38      | Dues                                             | 500                                  | 500                                          | 500                                         | 500                             |              | 38        |
| 39                                           | 9,120                                       | 7,990                            | 39      | Subscriptions                                    | 12,000                               | 12,000                                       | 12,000                                      | 12,000                          |              | 39        |
| 40                                           | -                                           | 2,250                            | 40      | Program Supplies                                 | 2,000                                | 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                                         | 500                             |              | 43        |
| 44                                           |                                             | -                                | 44      | Vehicles: Rent/Lease                             | -                                    | -                                            | -                                           | -                               |              | 44        |
| 45                                           | 1,075                                       | 4,800                            | 45      | Training/Development: Staff                      | 4,800                                | 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                                       | 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                                       | 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                                       | 3,000                           |              | 51        |
| 52                                           | 449                                         | 3,660                            | 52      | Meeting Refreshments, Annual, Budget, Board Mtgs | 1,000                                | 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 | <b>TOTAL MATERIALS AND SERVICES</b>              | <b>159,850</b>                       | <b>159,850</b>                               | <b>159,850</b>                              | <b>159,850</b>                  | -            | <b>56</b> |
| 57                                           |                                             |                                  | 57      |                                                  |                                      |                                              |                                             |                                 |              | 57        |
| 58                                           |                                             |                                  | 58      | <b>CAPITAL OUTLAY</b>                            |                                      |                                              |                                             |                                 |              | <b>58</b> |
| 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                                           | -                                           | -                                | -       | <b>TOTAL CAPITAL OUTLAY</b>                      | -                                    | -                                            | -                                           | -                               | -            | <b>63</b> |
| 64                                           |                                             |                                  | 64      |                                                  |                                      |                                              |                                             |                                 |              | 64        |
| 65                                           |                                             |                                  | 65      | <b>DEBT SERVICE</b>                              |                                      |                                              |                                             |                                 |              | 65        |
| 66                                           | -                                           | -                                | -       | Payments to Principal                            |                                      | -                                            |                                             |                                 |              | 66        |
| 67                                           |                                             | -                                | 67      | Interest and Fees                                |                                      | -                                            |                                             |                                 |              | 67        |
| 68                                           |                                             |                                  | 68      |                                                  |                                      |                                              |                                             |                                 |              | 68        |
| 69                                           | -                                           | -                                | -       | <b>TOTAL DEBT SERVICE</b>                        | -                                    | -                                            | -                                           | -                               | -            | <b>69</b> |

**FORM  
LB 31**

**Modified Accrual Basis**

**DETAILED EXPENDITURES  
Community Outreach & Engagement**

EMSWCD '25-26 Budget - Adopted 6-2-2025

**East Multnomah SWCD**

**Modified Accrual Basis**

| Historical Data |                                              |                                             |                                  | EXPENDITURE DESCRIPTION | Budget for Fiscal Year 2025-2026           |                                              |                                             |                                 |                |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|----------------|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                         | Proposed<br>Budget as of<br>3/3/2025       | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental   |
|                 |                                              |                                             |                                  |                         |                                            |                                              |                                             |                                 |                |
| 70              | -                                            | -                                           | -                                | 70                      | <b>CONTINGENCIES</b>                       | -                                            | -                                           | -                               | -              |
| 71              | -                                            | -                                           | -                                | 71                      | Contingency                                |                                              | -                                           |                                 | 71             |
| 72              |                                              |                                             |                                  | 72                      |                                            |                                              |                                             |                                 | 72             |
| 73              | -                                            | -                                           | -                                | 73                      | <b>TRANSFERS TO SPECIAL FUNDS</b>          | -                                            | -                                           | -                               | -              |
| 74              | -                                            | -                                           | -                                | 74                      | Transfer to Land Conservation Fund         |                                              | -                                           |                                 | 74             |
| 75              | -                                            | -                                           | -                                | 75                      | Transfer to Grants Fund                    |                                              | -                                           |                                 | 75             |
| 76              | -                                            | -                                           | -                                | 76                      |                                            |                                              | -                                           |                                 | 76             |
| 77              |                                              |                                             |                                  | 77                      |                                            |                                              |                                             |                                 | 77             |
| 78              | -                                            | -                                           | -                                | 78                      |                                            | -                                            | -                                           | -                               | -              |
| 79              | -                                            |                                             | -                                | 79                      |                                            | -                                            |                                             |                                 | 79             |
| 80              |                                              | -                                           |                                  | 80                      |                                            |                                              |                                             |                                 | 80             |
| 81              | -                                            | -                                           | -                                | 81                      | <b>TOTAL TRANSFERS &amp; CONTINGENCIES</b> | -                                            | -                                           | -                               | -              |
| 82              |                                              |                                             |                                  | 82                      |                                            |                                              |                                             |                                 | 82             |
| 83              | -                                            | <b>511,805</b>                              | <b>674,595</b>                   | 83                      | <b>Total Expenditures</b>                  | <b>731,810</b>                               | <b>731,810</b>                              | <b>724,940</b>                  | <b>724,940</b> |
| 84              |                                              |                                             |                                  | 84                      | <b>ENDING FUND BALANCE</b>                 |                                              |                                             |                                 | 84             |
| 85              | -                                            | <b>511,805</b>                              | <b>674,595</b>                   | 85                      | <b>TOTAL REQUIREMENTS</b>                  | <b>731,810</b>                               | <b>731,810</b>                              | <b>724,940</b>                  | <b>724,940</b> |

FORM  
LB 31**DETAILED EXPENDITURES**

EMSWCD '25-26 Budget - Adopted 6-2-2025

**East Multnomah SWCD****Modified Accrual Basis****Headwaters Farm Program****Modified Accrual Basis**

| Historical Data |                                              |                                             |                                  | EXPENDITURE DESCRIPTION                           | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |    |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|---------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                                                   | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>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                                     | 239,300                         |              | 1  |
| 2               | 18,681                                       | 19,375                                      | 22,800                           | 2 Payroll Taxes                                   | 24,100                               | 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                                       | 4,030                           |              | 3  |
| 4               | 55,912                                       | 66,371                                      | 77,400                           | 4 Employee Benefits                               | 101,590                              | 101,590                                      | 97,290                                      | 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                                     | 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                                     | 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                                          | 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                                      | 10,000                          |              | 25 |
| 26              | 640                                          | 658                                         | 700                              | 26 Taxes                                          | 663                                  | 663                                          | 663                                         | 663                             |              | 26 |
| 27              | 14,072                                       | 8,735                                       | 13,518                           | 27 Utilities                                      | 13,518                               | 13,518                                       | 13,518                                      | 13,518                          |              | 27 |
| 28              | 3,805                                        | 3,252                                       | 3,552                            | 28 Telecommunications                             | 3,552                                | 3,552                                        | 3,552                                       | 3,552                           |              | 28 |
| 29              | 23,548                                       | 37,799                                      | 26,250                           | 29 Repairs/Maintenance                            | 25,250                               | 25,250                                       | 25,250                                      | 25,250                          |              | 29 |
| 30              |                                              |                                             | -                                | 30 Insurance                                      | -                                    | -                                            | -                                           | -                               |              | 30 |
| 31              | 84                                           | 10                                          | 300                              | 31 Office Supplies                                | 300                                  | 300                                          | 300                                         | 300                             |              | 31 |
| 32              | -                                            | 20                                          | -                                | 32 Postage/Delivery                               | -                                    | -                                            | -                                           | -                               |              | 32 |
| 33              | -                                            | -                                           | 400                              | 33 Printing/Copying                               | 600                                  | 600                                          | 600                                         | 600                             |              | 33 |
| 34              | -                                            | 2,151                                       | 500                              | 34 Office Furnishings and Equipment               | -                                    | -                                            | -                                           | -                               |              | 34 |

FORM  
LB 31

## DETAILED EXPENDITURES

EMSWCD '25-26 Budget - Adopted 6-2-2025

### East Multnomah SWCD

#### Modified Accrual Basis

#### Headwaters Farm Program

#### Modified Accrual Basis

| Historical Data |                                              |                                             |                                  | EXPENDITURE DESCRIPTION                             | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |    |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-----------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                                                     | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental |    |
| 35              | 2,209                                        | 3,359                                       | 2,090                            | 35 Advertising                                      | 2,090                                | 2,090                                        | 2,090                                       | 2,090                           |              | 35 |
| 36              | -                                            | -                                           | 800                              | 36 Signage, Banners, Displays                       | 800                                  | 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                                       | 1,480                           |              | 39 |
| 40              | 39,832                                       | 49,590                                      | 63,570                           | 40 Program Supplies                                 | 59,470                               | 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                                       | 1,000                           |              | 42 |
| 43              | -                                            | 280                                         | 5,420                            | 43 Equipment Rental/Lease                           | 5,710                                | 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                                       | 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                                       | 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                                       | 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                                       | 2,000                           |              | 51 |
| 52              | -                                            | 1,392                                       | 1,200                            | 52 Meeting Refreshments, Annual, Budget, Board Mtgs | 1,600                                | 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                                      | 40,000                          |              | 55 |
| 56              | 123,345                                      | 213,742                                     | 321,497                          | 56 TOTAL MATERIALS AND SERVICES                     | 359,863                              | 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                                     | 300,000                         |              | 61 |
| 62              |                                              |                                             |                                  | 62 Purchase of Real Property                        |                                      |                                              |                                             |                                 |              | 62 |
| 63              | 36,808                                       | 158,237                                     | 255,000                          | 63 TOTAL CAPITAL OUTLAY                             | -                                    | -                                            | 300,000                                     | 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 |

**FORM  
LB 31**

**DETAILED EXPENDITURES**

EMSWCD '25-26 Budget - Adopted 6-2-2025

**East Multnomah SWCD**

***Modified Accrual Basis***

**Headwaters Farm Program**

***Modified Accrual Basis***

| Historical Data |                                              |                                             |                                  | EXPENDITURE DESCRIPTION | Budget for Fiscal Year 2025-2026           |                                              |                                             |                                 |                  |           |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|------------------|-----------|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                         | Proposed<br>Budget as of<br>3/3/2025       | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>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        |
| <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>1,024,583</b>                | <b>1,024,583</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>1,024,583</b>                | <b>1,024,583</b> | <b>85</b> |

FORM  
LB 31**DETAILED EXPENDITURES****Conservation Legacy Program**

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '25-26 Budget - Adopted 6-2-2025

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

| Historical Data                              |                                             |                                  |    | EXPENDITURE DESCRIPTION                        | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 | Supplemental |    |
|----------------------------------------------|---------------------------------------------|----------------------------------|----|------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
| Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |    |                                                | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 |              |    |
|                                              |                                             |                                  |    | 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

LB 31

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

EMSWCD '25-26 Budget - Adopted 6-2-2025

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

| Historical Data |                                              |                                             |                                  | EXPENDITURE DESCRIPTION                             | Budget for Fiscal Year 2025-2026     |                                              |                                             | Adopted by Board 6/2/2025 |   | Supplemental |    |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-----------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------|---|--------------|----|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                                                     | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 |                           |   |              |    |
|                 |                                              |                                             |                                  |                                                     |                                      |                                              |                                             |                           |   |              |    |
| 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  
LB 31**

**DETAILED EXPENDITURES**

**Conservation Legacy Program**

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

**EMSWCD '25-26 Budget - Adopted 6-2-2025**

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

| Historical Data |                                              |                                             |                                  | EXPENDITURE DESCRIPTION | Budget for Fiscal Year 2025-2026           |                                              |                                             |                                 |              |
|-----------------|----------------------------------------------|---------------------------------------------|----------------------------------|-------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|
|                 | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |                         | Proposed<br>Budget as of<br>3/3/2025       | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>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           |

FORM  
LB 10**SPECIAL FUNDS**

EMSWCD '25-26 Budget - Adopted 6-2-2025

**Land Conservation Fund****East Multnomah SWCD***Modified Accrual Basis***RESOURCE AND REQUIREMENTS***Modified Accrual Basis*

| Historical Data                              |                                             |                                  |           | DESCRIPTION                                        | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |    |
|----------------------------------------------|---------------------------------------------|----------------------------------|-----------|----------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
| Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |           |                                                    | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>6/2/2025 | Supplemental |    |
|                                              |                                             |                                  |           |                                                    |                                      |                                              |                                             |                                 |              |    |
|                                              |                                             |                                  |           | <b>RESOURCES</b>                                   |                                      |                                              |                                             |                                 |              |    |
| 1                                            | 6,709,860                                   | 6,289,317                        | 7,501,707 | 1 Beginning Fund Balance                           | 7,004,534                            | 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                                     | 700,000                         | -            | 5  |
| 6                                            | 230,857                                     | 428,827                          | 300,000   | 6 Interest                                         | 281,000                              | 281,000                                      | 281,000                                     | 281,000                         | -            | 6  |
| 7                                            | -                                           | -                                | 450,000   | 7 Anticipated revenue from sale of property        | 500,000                              | 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                                   | 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                                   | 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                                   | 8,235,534                       | -            | 15 |
| 16                                           | 1,200,000                                   | -                                | 300,000   | 16 External Grant Award, Stewardship Endowment Fun | 100,000                              | 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                                   | 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                                     | 150,000                         | -            | 21 |
| 22                                           |                                             |                                  | 150,000   | 22 TOTAL MATERIALS & SERVICES                      | 150,000                              | 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                                   | 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                                   | 8,485,534                       | -            | 29 |

FORM  
LB 10**SPECIAL FUNDS**

EMSWCD '25-26 Budget - Adopted 6-2-2025

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

|    | Historical Data                    |                                   |                |    | DESCRIPTION                                               | Budget for Fiscal Year 2025-2026 |                             |                              |                   |              |    |
|----|------------------------------------|-----------------------------------|----------------|----|-----------------------------------------------------------|----------------------------------|-----------------------------|------------------------------|-------------------|--------------|----|
|    | Actual                             | Actual                            | Adopted Budget |    |                                                           | Proposed                         | Revisions for               | Approved by                  | Adopted by        | Supplemental |    |
|    | Second Preceding<br>Year 2022-2023 | First Preceding<br>Year 2023-2024 | Year 2024-2025 |    |                                                           | Budget as of<br>3/3/2025         | Budget Comm Mtg<br>4/7/2025 | Budget Committee<br>5/5/2025 | Board<br>6/2/2025 |              |    |
|    |                                    |                                   |                |    | RESOURCES                                                 |                                  |                             |                              |                   |              |    |
| 1  | 327,750                            | 518,811                           | 458,246        | 1  | Beginning Fund Balance                                    | 738,104                          | 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                   | 1,931,896                    | 1,931,896         |              | 5  |
| 6  | 35,532                             | 112,492                           | 50,000         | 6  | Interest                                                  | 43,000                           | 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                       | 42,000            |              | 8  |
| 9  |                                    |                                   |                | 9  |                                                           |                                  |                             |                              |                   |              | 9  |
| 10 | 1,440,097                          | 1,930,738                         | 2,202,000      | 10 | <b>Total resources, except taxes to be levied</b>         | <b>2,685,000</b>                 | <b>2,685,000</b>            | <b>2,755,000</b>             | <b>2,755,000</b>  | -            | 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 | <b>TOTAL RESOURCES</b>                                    | <b>2,685,000</b>                 | <b>2,685,000</b>            | <b>2,755,000</b>             | <b>2,755,000</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                   | 1,360,000                    | 1,360,000         |              | 16 |
| 17 | 270,131                            | 201,875                           | 460,000        | 17 | PIC (Prtnrs In Conservation) Grants-prior outstanding     | 442,000                          | 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                      | 250,000           |              | 19 |
| 20 | -                                  | 14,490                            | 100,000        | 20 | CLIP (Cost Share to Landowners)-prior outstanding         | 61,000                           | 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                       | 97,000            |              | 21 |
| 22 |                                    | 795                               | 5,000          | 22 | SPACE (Small Proj & Com Event) Grants - Prior Outstanding | 20,000                           | 20,000                      | 20,000                       | 20,000            |              | 22 |
| 23 | -                                  | 133,956                           | 170,000        | 23 | Strategic Partnerships-new awards                         | 170,000                          | 170,000                     | 180,000                      | 180,000           |              | 23 |
| 24 | 143,111                            | 51,889                            | 30,000         | 24 | Strategic Partnerships-prior outstanding                  | 20,000                           | 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                       | 25,000            |              | 25 |
| 26 |                                    |                                   |                | 26 | Climate & Equity Rapid Response Grants                    | 300,000                          | 300,000                     | 300,000                      | 300,000           |              | 26 |
| 27 | 921,286                            | 1,337,132                         | 2,202,000      | 27 | <b>TOTAL MATERIALS &amp; SERVICES</b>                     | <b>2,685,000</b>                 | <b>2,685,000</b>            | <b>2,755,000</b>             | <b>2,755,000</b>  | -            | 27 |
| 28 |                                    |                                   |                | 28 |                                                           |                                  |                             |                              |                   |              | 28 |
| 29 | 921,286                            | 1,337,132                         | 2,202,000      | 29 | <b>Total Expenses</b>                                     | <b>2,685,000</b>                 | <b>2,685,000</b>            | <b>2,755,000</b>             | <b>2,755,000</b>  | -            | 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 | <b>TOTAL REQUIREMENTS</b>                                 | <b>2,685,000</b>                 | <b>2,685,000</b>            | <b>2,755,000</b>             | <b>2,755,000</b>  | -            | 33 |

FORM  
LB 10

**SPECIAL FUNDS**

EMSWCD '25-26 Budget - Adopted 6-2-2025

**Partner Grants Management Fund**

**East Multnomah SWCD**

**RESOURCE AND REQUIREMENTS**

**Modified Accrual Basis**

**Modified Accrual Basis**

|    | Historical Data                              |                                             |                                  |    | DESCRIPTION                                      | Budget for Fiscal Year 2025-2026     |                                              |                                             |                                 |              |    |
|----|----------------------------------------------|---------------------------------------------|----------------------------------|----|--------------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------|--------------|----|
|    | Actual<br>Second Preceding<br>Year 2022-2023 | Actual<br>First Preceding<br>Year 2023-2024 | Adopted Budget<br>Year 2024-2025 |    |                                                  | Proposed<br>Budget as of<br>3/3/2025 | Revisions for<br>Budget Comm Mtg<br>4/7/2025 | Approved by<br>Budget Committee<br>5/5/2025 | Adopted by<br>Board<br>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                                       | 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                                      | 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                                       | 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                                       | 25,000                                      | 25,000                          | -            | 15 |
| 16 |                                              |                                             | -                                | 16 | Other Grants                                     |                                      |                                              |                                             |                                 | -            | 16 |
| 17 | -                                            | -                                           | 25,000                           | 17 | <b>TOTAL MATERIALS &amp; SERVICES</b>            | 25,000                               | 25,000                                       | 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                                       | 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                                       | 25,000                                      | 25,000                          | -            | 28 |

**Budget Resolution No. 2025-06-01**

East Multnomah Soil and Water Conservation District

6/2/2025

**Resolution No. 2025-06-01****ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the East Multnomah Soil and Water Conservation District adopts the budget for Fiscal Year 2025-2026 in the total of \$23,398,694, now on file at EMSWCD's office located at 5211 N. Williams Ave., Portland, Oregon.

**MAKING APPROPRIATIONS (by program)**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025 and for the purposes shown below are hereby appropriated:

| <b>General Fund</b>                      | <b>Appropriations</b> | <b>Unappropriated</b> | <b>Total Budget</b> |
|------------------------------------------|-----------------------|-----------------------|---------------------|
| Finance and Operations:                  | 1,487,300             |                       |                     |
| Rural Lands program:                     | 1,935,115             |                       |                     |
| Urban Lands program:                     | 933,710               |                       |                     |
| Community Outreach & Engagement program: | 724,940               |                       |                     |
| Headwaters Farm Incubator program:       | 1,024,583             |                       |                     |
| Transfers:                               | 2,631,896             |                       |                     |
| Contingency:                             | 500,000               |                       |                     |
| Ending Fund Balance:                     |                       | 2,895,616             |                     |
| <b>Fund Total:</b>                       | <b>9,237,544</b>      | <b>2,895,616</b>      | <b>12,133,160</b>   |
| <b>Special Funds</b>                     |                       |                       |                     |
| Land Conservation Fund:                  | 8,485,534             |                       |                     |
| Grants Fund:                             | 2,755,000             |                       |                     |
| Partner Grants Management Fund:          | 25,000                |                       |                     |
| <b>Special Funds Total:</b>              | <b>11,265,534</b>     |                       |                     |
|                                          |                       |                       |                     |
| <b>Total EMSWCD Budget:</b>              | <b>20,503,078</b>     | <b>2,895,616</b>      | <b>23,398,694</b>   |

Note: This budget includes \$20,503,078 in appropriated funds, and an unappropriated ending fund balance of \$2,895,616 resulting in a total budget of \$23,398,694.

**IMPOSING AND CATEGORIZING TAXES**

BE IT RESOLVED that the East Multnomah Soil and Water Conservation District hereby levies the taxes provided for in the adopted budget at the rate of \$0.10 per \$1,000 of the assessed value of all taxable property within the district for operations, and that these taxes are hereby imposed for the fiscal year 2025-2026.

BE IT RESOLVED that the entire amount is hereby categorized as a General Government tax.

**Resolution No. 2025-06-01** is approved and declared adopted by a majority of the Board of Directors on this 2<sup>nd</sup> day of June 2025.

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

By: \_\_\_\_\_  
 Jasmine Zimmer-Stucky, Chair



**Tax Supervising  
and Conservation  
Commission**

808 SW 3rd Ave, Suite 540  
Portland, Oregon, 97204

(503) 988-3054

TSCC@multco.us

tscmultco.com

5/20/2025

Chair Jasmine Zimmer-Stucky and Board of Directors  
East Multnomah Soil and Water Conservation District  
5211 N Williams Avenue  
Portland, Oregon 97217

**RE: East Multnomah Soil and Water Conservation District's 2025-26 Approved Budget Certification**

Dear Chair Jasmine Zimmer-Stucky and Board of Directors,

The Tax Supervising and Conservation Commission met with the Board of Commissioners today to review, discuss, and conduct a public hearing on East Multnomah Soil and Water Conservation District's 2025-26 Approved Budget. This hearing and the TSCC review of the East Multnomah Soil and Water Conservation District budget were conducted according to ORS 294.605 to 294.705 to confirm compliance with Oregon local budget laws and to determine the adequacy of estimates necessary to support the efficient and economical administration of the district.

The budget was filed with TSCC prior to the May 15<sup>th</sup> deadline and 14 days prior to the budget hearing. The estimates (shown on the following page) were judged reasonable for the purposes indicated, and the document complied with local budget law. As a result, the TSCC certifies by a majority vote of the commissioners that it has no recommendations or objections to make concerning the budget.

Please file a complete copy of the Adopted Budget with the Commission no later than July 15, 2025. If extra time is needed, please request an extension from TSCC staff.

Thank you for the opportunity to discuss this budget with you.

Yours truly,

**TAX SUPERVISING & CONSERVATION COMMISSION**

Harmony Quiroz, Chair

Dr. Rita Moore, Commissioner

Matt Donahue, Commissioner

Allison Lugo Knapp, Commissioner

Tod A. Burton, Commissioner

**East Multnomah Soil & Water**

| <b>Fund</b>                    | <b>Appropriations</b> | <b>Unappropriated<br/>Fund Balance</b> | <b>Total Budget</b>  |
|--------------------------------|-----------------------|----------------------------------------|----------------------|
| General Fund                   | 9,237,544             | 2,895,616                              | 12,133,160           |
| Land Conservation Fund         | 8,485,534             | 0                                      | 8,485,534            |
| Partner Grants Management Fund | 25,000                | 0                                      | 25,000               |
| Grants Fund                    | 2,755,000             | 0                                      | 2,755,000            |
| <b>Total</b>                   | <b>\$ 20,503,078</b>  | <b>\$ 2,895,616</b>                    | <b>\$ 23,398,694</b> |

**General Government Tax Levy**

Permanent Rate: \$0.1000 / \$1,000 of AV



## Leadership Team Updates – June 2025

East Multnomah Soil and Water Conservation District

5/26/2025

### Executive Director Updates

#### Looking back:

- Completed hire for Rural Lands Supervisor and pleased to welcome Nikola Smith.
- Provided support to Rural Lands Team as acting Interim Supervisor.
- Hosted new board members on a site tour of Mt. Hood Community College dam removal site and Headwaters Farm.
- Attended a farmland tour with Adam Kohl, Outgrowing Hunger and Director Colombo.
- Developed testimony supporting a Multnomah County budget ask to fund OSU Extension services.
- TSCC Budget Hearing prep and delivery.
- Provided input for Multnomah County zoning code update process.

#### External meetings in May:

- Jon Wasiutynski, office of sustainability director, Multnomah County re. the County's draft Climate Justice Plan
- Attended Intertwine Alliance connection event
- Met with John Donovan with Oregon Solutions to discuss a community vision for Ross Island Ecological complex.
- Yakima Nation Fisheries to discuss a parcel within the superfund site.
- SDAO Human Resources regional training with Mitten.

#### Looking forward:

- All-staff Retreat on June 25<sup>th</sup>
- Save the date: MHCC legislative tour on July 9<sup>th</sup>
- Multnomah County Farm Bureau BBQ on August 1<sup>st</sup>

### Leadership Team Updates

#### Dan Mitten – Finance and Operations Program

- **FY25-26 Budget & TSCC Hearing:** Finalized FY25-26 Budget for approval at May's Board Meeting. Prepared for the Tax Supervising Conservation Commission (TSCC) FY25-26 Budget Hearing on Tuesday, May 20<sup>th</sup>. Hearing went well and EMSWCD's budget was certified by TSCC without any recommendations or objections. The Board was represented by Jasmine, Ramona, and Mary. Kelley led discussions with Commissioners. There was great conversation and engagement throughout the Hearing. A successful building and landscape tour was provided to Commissioners and Board members prior to the Hearing by UL's Whitney Bailey. Budget being prepped for adoption at the June meeting and subsequent submittal to the State.
- **Contracts & Solicitation Documents; Staff Committee work:** Worked on development of several contracts with varied outcomes and projects. Includes: Chimney repairs; learning journey facilitation/consultation; amendment to continue and further the operationalizing of our strategic plan, staff engagement, and future development; and 75<sup>th</sup> Anniversary event development and planning. F&O prepared the solicitation document and RFP process for the HVAC rework at the Williams office location beginning in 25-26. Continued work on Building Activation Committee and F&O staff aided in furthering the Williams Avenue Arts Committee.



## Leadership Team Updates – June 2025

East Multnomah Soil and Water Conservation District

5/26/2025

- **Health Plan Enrollment:** Initiated and enrolled all staff, dependents, and coordinated changes in carriers for medical and dental plan beginning 6/1/25.
- **OWEB District Capacity 25-27 Grant Application & SOW/R0 Report:** F&O staff along with Jeremy Baker in Rural Lands coordinated and submitted EMSWCD's application for OWEB's District Capacity Grant for the 25-27 biennium. Concurrently developed, submit for review and input SOW/R0 report into ODA's new HUB system for reporting. Applications and SOW due by 5/29 with new requirements including 5% match.

### Kathy Shearin – Urban Lands Program

- Led two Planting with Partners events with Rosewood Initiative and Native Gathering Gardens- 250 native plants in the ground!
  - [Rosewood Initiative event social media post](#)
- 9 workshops hosted for 60 people. 3 were in-person with Growing Gardens, NE Village PDX, and Columbia Slough Watershed Council.
- Trained MHCC student group in stewardship of stormwater facilities.

### Kelley Beamer (interim) – Rural Lands Program

- Working on a CLIP grant to support a water harvesting catchment and pumping plant at Multnomah County's CROP farm (Community Reaps Our Produce and Shares) where Mudbone Grown has established an incubator farm
- Led a Headwaters tour for 1000 Friends of Oregon Leadership Use Leadership Initiative (LULI) cohort.
- Granted Headwaters Farm Business Incubator Program's second Headwaters Bridge Award to Good Rain Farm.

### Heather Nelson Kent – CO&E and Grants Programs

#### CO&E

- Website project – completed initial buildout and staff review of all major sections of the new site (except Urban Residents). Final review period will begin June 4. Go live by end of June still expected.
- Multiple projects and support for Rural Lands team including support for two workshops, updating "Forever Farms" signs for posting at project sites, banner for Garlic Mustard dumpster at Corbett Grange, new postcards.
- Completed survey data analysis related to 2025 Native Plant Sale.



## Leadership Team Updates – June 2025

East Multnomah Soil and Water Conservation District

5/26/2025

### Social media snapshot – Instagram 5/23/25



### Grants

- **PIC Grants**
  - Completed grant agreements for 8 of 29 2025 PIC awards.
  - Supported approximately 40 open PIC grantee projects
- **EFSOG** – completed grant agreement for 2025 grant award to Vive Northwest
- **SPACE Grants – new awards**

**Lloyd EcoDistrict** - Container Gardens for Naturescaping - The container gardens project will provide residents of safe rest villages and multifamily buildings in the Lloyd area an opportunity to learn about gardening and provide starter container gardens.

**Montavilla Farmers Market** – Montavilla Farmers Market’s Power of Produce (POP) Club exposes youth community to locally grown seasonal winter produce. Kids taste different winter vegetables and receive POP Bucks to select fruits and vegetables.

**Urban Nature Partners** – This group empowers diverse, low-income youth, primarily from outer East Portland, to connect with nature through long-term mentoring and meaningful community relationships. SPACE funding will support summer and fall youth outings.

**OMSI** - This project will support plantings for a landscaped educational rain garden in a 75 sq ft basin adjacent to the Eastbank Esplanade in the Central Eastside with native plants and features that mimic salmon habitats.

**Leadership Team Updates – June 2025**

East Multnomah Soil and Water Conservation District

5/26/2025

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**Equity Team Updates**

- Equity Action Subcommittee selected 16 new action items to activate in FY25-26. Delivered a presentation to give staff a snapshot of Equity Action Plan progress to date and introduced the action items that are set to launch in July.
- Preparing for initial FY25-26 activities including onboarding a new Equity Team member, and building out the draft work plan.