Board of Directors Meeting Agenda
East Multnomah Soil and Water Conservation District
Monday June 6th, 2022, 6:00 – 6:55 PM

(May 26, 2022)

To be held via videoconference: (US Toll Free): 1 866 899 4679 Access Code 578-282-301 **OR** log in on your computer, tablet, or smartphone at https://global.gotomeeting.com/join/578282301

AGENDA

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet ** please read; ~ please review*
1	**6:00** 10 min	**Welcome and meeting called to order:** • Introductions • Review/revise agenda • Review previous action items • Review/approve April & May Minutes	Information/ Decision	Guebert	a) 5/2/2022 Board Meeting Minutes ~ b) 4/13/2022 Special Board Meeting Minutes ~ c) 5/2/22 Budget Committee Meeting 3 Minutes ~
2	**6:10** 5 min	Time reserved for public comment and introductions[1]	Information	Public	N/A
DISTRICT BUSINESS					
3	**6:15** 20 min	**Executive Director Update** • TSCC Hearing update • In-person meetings update • HR Handbook update • Deepish Dives update	Information	Hamilton	a) TSCC Budget Hearing Q&A
FINANCE AND OPERATIONS					
4	**6:35** 15 min	• FY22-23 Budget Adoption, Make Appropriations, & Impose Tax Limit • Monthly Financial Reports: April 2022	Information/ Decision	Mitten	a) Resolution No. 2022-06-01, FY22-23 Budget Adoption b) TSCC tax certification letter c) FY22-23 Budget d) April 2022 Financial Report
CLOSING ITEMS					
5	**6:50** 5 min	• **Announcements and reminders** • **Action items** • **Adjourn meeting**	Information	Guebert	N/A

[1] Each member of the public who wishes to speak shall be given approximately 3 minutes.

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

EMSWCD Board Members, Committees and Meeting Dates

EMSWCD Board			EMSWCD Committees				
Members	**Positions**	**Officers**	**Budget**	**Land Legacy**	**Personnel**	**Grants**	**PIC**
Joe Rossi	Director - Zone 1		X	X		X	
Laura Masterson	Director - Zone 2	Secretary	X	X	X		
Mike Guebert	Director - Zone 3	Chair	X	X	X		
Jim Carlson	Director - At-Large 1	Treasurer	X	X		X	
Jasmine Zimmer-Stucky	Director - At-Large 2	Vice Chair	X	X	X	X	
Upcoming Schedule							
FY21-22 2021	**July**	12		26			
	August	2			16		
	September	13		27			
	October	4			18		
	November	1		29			
	December	6			20		
2022	**January**	10		31			
	February	7			21		
	March	7	7	28			
	April	4	4		18		
	May	2	2	23			
	June	6			20		

Internal EMSWCD Teams

- Equity Team: Monica McAllister, Matt Shipkey, Alex Woolery, Jon Wagner
- CLIP Team: Jeremy Baker, Whitney Bailey, Julie DiLeone, Kathy Shearin
- Safety Committee: Scot Wood (lead), Jon Wagner, Katie Meckes, Dan Mitten, Jeremy Baker

EMSWCD Representation on External Committees

- 4-County Cooperative Weed Management Area – Chris Aldassy
- Beaver Creek Conservation Partnership – Kathy Shearin; Lucas Nipp; Chelsea White-Brainard
- Columbia Gorge Cooperative Weed Management Area - Jon Wagner
- Columbia Slough Watershed Council - Kathy Shearin (Vice Chair, Executive Committee); Whitney Bailey (CSWC Tech Team)
- Gray Family Foundation Grant Review Committee – Heather Nelson Kent
- Johnson Creek Watershed Council – Julie DiLeone
- Inter-jurisdictional Committee for Johnson Creek Watershed – Whitney Bailey; Jeremy Baker
- Northwest Adult Conservation Education – Kathy Shearin
- Oregon Association of Nurseries, Mt. Hood Chapter – Aaron Guffey (Treasurer)
- Oregon State University Metro Small Farms Advisory Group – Rowan Steele
- Oregon State University Solve Pest Problems Advisory Committee - Kathy Shearin (Steering Committee); Julie DiLeone
- Oregon Watershed Enhancement Board Lower Willamette-East Small Grant Team – Julie DiLeone

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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.

5/2/2022

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

Monday, May 2nd, 2022

6:01pm- Call to Order

Zimmer-Stucky (in place of Guebert) called to order the regular meeting of the EMSWCD Board of Directors meeting at 6:01pm on Monday, May 2nd, 2022, via videoconference.

6:02pm- Introductions, Review/revise agenda, Review previous action items

Zimmer-Stucky conducted introductions for the record. The following persons were present:
Board of Directors: Mike Guebert (Zone 3 Director, Chair), Laura Masterson (Zone 2 Director, Secretary), Jasmine Zimmer-Stucky (At-Large 2 Director, Vice-Chair), Jim Carlson (At-Large 1 Director, Treasurer), Joe Rossi (Zone 1 Director)
Staff: Dan Mitten (Chief of Finance & Operations), Kathy Shearin (Urban Lands Program Supervisor), Monica McAllister (Community Connections Liaison), Rowan Steele (Headwaters Farm Program Manager), Whitney Bailey (Senior Urban Conservationist), Katie Meckes (Urban Lands Planner) (6:22pm), Asianna Fernandez (Executive Assistant)
Guests: Chris Wallace Caldwell (Consultant), Peter Fry (Public), Kimberly Galland (NRCS)

Changes to the agenda: Postponing Agenda Item 3 to a future Board of Directors Meeting. Mitten and Fernandez to cover some of Item 4 as Hamilton is not present.

Previous Action Items.

- Board of Directors to sign and send Fernandez the 3rd page of the Civil Rights Responsibilities for Partners checklist.
- Hamilton and Mitten to ensure all Board Members have sent in vaccination cards to Mitten before June.
- Caldwell and Dozier to send the Board a mission statement outline and the April 13th Workshop Agenda by April 6th.

6:03pm- Approval of minutes

Amendment to Minutes: Mitten clarified on page 7 under the Grants Awards Item, "Grantees that have signed up to receive payment by ACH will receive the funding within 2 days once a request is made and it is approved and processed. Payments are not automatically sent upon ACH sign up."

MOTION: Carlson moved to approve the March 7, 2022 Board Meeting Minutes, Masterson 2nd. Motion passed unanimously (5-0).

Action Item: Board of Directors to review 4/13/22 Strategic Planning Workshop minutes and approve of them at the June Board meeting.

6:04pm- Time reserved for public comment

Fry used to be on the EMSWCD Board of Directors. Gave maps to staff to give to board members. Needs to buy 5 acres around his property for a restoration property. Running into county zoning problem with the Equal Area Provision. Other districts have already eliminated these provisions, but Multnomah County still has it, preventing farmers from expanding on land without buying entire plots of land. Requesting EMSWCD's support in appealing to Multnomah County.

(6:25pm due to connection issues) **Galland** had no formal statement but announced she's open to any questions and will be listening in to tonight's meeting.

6:12pm- Strategic Planning Update

Steele shared an update of the mission statement development process on behalf of the Strategic Planning Team. Following are the 3 options the team has come up with after deliberation with staff and taking in the Board's recommendations and comments from the last time it was discussed:

1) Caring for land and water for a more resilient and livable future for all.
2) Working together to care for land and water, creating a more resilient and livable future for all.
3) Working together to care for land and water toward a more resilient and livable future for all.

Steele invited the Board of Directors to vote on which preliminary mission statement option they liked best.

Guebert liked option 2 best.

Masterson Wants to hear more options for inspirational words to include instead of "resilient and livable."

Rossi suggested a 4th option to keep the current mission statement.

Carlson suggested working through definitions before choosing an option.

Zimmer-Stucky Loves the "working together" portion. Not quite ready for "resilient and livable future," not quite inspiring words.

Caldwell The Strategic Planning Workshop on May 18th will focus on future priorities, using a few working drafts of the mission as guideposts. Suggested the board members send quick reflections to Hamilton or Fernandez to share with the SPT.

6:25pm- Executive Director Update

Mitten filled in for Hamilton in her absence.

- Return to office: beginning on May 15th staff are asked to be in office 2 days a week. There is no set schedule. Staff are to work with their supervisors to determine what days will be best and in consideration of multiple staff located in one office. Schedules may fluctuate from week to week. There are still no public meetings or external people allowed in the building. Virtual meeting spaces being organized in unoccupied rooms. Wi-Fi being upgraded.
- Office improvements: Hamilton, Mitten, along with the Management Team are still working on cost/benefit analysis and pro and cons different scenarios and options for the current office space versus exploring alternate locations. Review to be presented to board when finalized.
- HR Manual and PC updates: Track Changes version sent to Board of Directors last week. **Action Item: Board of Directors to review the HR Handbook and send any questions or comments to Hamilton and Mitten by the end of the week (5/6/22).**
- Working on a revised format for performance evaluations with the Management Team and staff.

Fernandez filled in for Hamilton in her absence.

- Hamilton recently met with members of the NRCS on their request to speak with Hamilton.
- Working on getting a meeting with Christopher Lapp of Clackamas SWCD scheduled.
- Working on transitioning from 1x1 meetings between Hamilton and board members to 2 board members at a time meeting with Hamilton instead.
- Hamilton will be getting a tour of Headwaters in mid-May from Steele
- Hamilton will be getting a tour of all other sites within the District from Nipp in Spring/Summer.

5/2/2022

6:32pm- Extension of two Temporary Positions

Mitten presented the option to extend the F&O Executive Assistant position and the Urban Lands Coordinator position. They're fully funded in the budget approved by the board.

Guebert The Personnel Committee did approve to recommend the extension to the Board of Directors.

MOTION: Carlson moved to approve the extension of the two temporary positions through the 2023 fiscal year, Masterson 2nd. Motion passed unanimously (5-0).

6:34pm- Monthly Financial Reports: March 2022

Mitten Overall, they look good with 3/4 of the way through the fiscal year and as we move forward towards the end of fiscal year. Balance sheet shows a 3.5% improvement over last year at this time and looks very healthy with almost $20M in total assets. Of the liabilities and equity section in the balance sheet, we show very little liabilities comparatively and more in Equity as retained earnings (unrestricted) and in the Land Conservation Fund and Grants Fund (Projects & Cost Share) . Profit & Loss statement looks great and all expenses within budgetary expectations at 3/4 of the year passed. Some variances over/under 100% on some minor line item expenses, but overall averages are less that predicted by a good amount. Revenue for property taxes is exceeding the total annual projections and while other expected revenue has not shown up yet, we are hopeful that the property tax revenue exceedance will cover those areas in the next 3 months.

6:38pm- Closing items: announcements, reminders, and action items

Zimmer-Stucky had a great meeting with EMSWCD staff working on land acknowledgment last week. The team is going to contact other government officials and tribes/sovereign nations to work with them as well.

Fernandez reminded board to send Hamilton or Fernandez any comments to send on to the SPT.

Fernandez read new **Action Items:**

Board of Directors to review the HR Handbook and send comments or questions to Hamilton and Mitten before the end of the week (5/6/22).

Board of Directors to review 4/13/22 Strategic Planning Workshop minutes and approve of them at the June Board meeting.

6:40pm- Adjournment:

Guebert adjourned the meeting at 6:40 pm.

Strategic Planning Workshop 4/13/2022
4:00pm-7:00pm

Participants:
Strategic Planning Team Members (SPT)
Chris Aldassy
Whitney Bailey
Julie DiLeone
Katie Meckes
Rowan Steele
Chelsea White-Brainard

Strategic Planning Team Support
Nancy Hamilton
Asianna Fernandez
Chris Wallace Caldwell, Catalysis LLC
Jamila Dozier, New Theory Consulting LLC

EMSWCD Managers
Dan Mitten
Kathy Shearin

EMSWCD Board Members
Mike Guebert
Laura Masterson
Jasmine Zimmer-Stucky
Joe Rossi
Jim Carlson

Meeting Began: 4:04pm

1. Gathering and Goals/ Process for today
Caldwell gave an overview of today's meeting. Reminded that we are not in decision-making mode for today's meeting, not in that part of the process yet. Addressed the differences between today's meeting and normal Board Meetings: suggested everyone have their camera on if possible and everyone (staff, management, and board) to engage in conversations.
Simple guideline for today's meeting: W.A.I.T.: Why Am I (still) Talking? And Why Aren't I Talking?
We are in Collaborating and Planning phase of strategic planning.

2. EMSWCD Mission
Bailey, Aldassy, and Steele gave a presentation about the developmental timeline of the draft Mission Statement that the Strategic Planning Team created.
Final draft statement agreed on by the Strategic Planning Team: "Caring for land and water for a more resilient and livable future for all."
Dozier What is the same and what is different? Based on strategic goals, this may also be changed.
SPT Curious to learn what the board thought of the presentation and reminder that this is not the final draft.
Guebert Appreciated the hard work put into it. Likes that it's concise, memorable, nicely summarizes the work the District does. Likes "for all," would prefer not to use "current and future generations."
Zimmer-Stucky In amending the mission, what do folks think they can accomplish with the new mission statement that they couldn't with the previous mission statement?
White-Brainard Adding a more resilient and livable future spoke to climate resilience and "for all" spoke to equity while also not separating humans from nature. The new statement shows what we do and why.
Hamilton It's important to say explicitly that we are working on climate resiliency, instead of it being implied.

Bailey This statement shifts the focus from helping people who directly interact or steward the land to give a reason to being the stewards; and speaks to those who don't have any direct relationship to agriculture or land.
Aldassy Bringing our services to 'all' is something we're all passionate about and adding that aspect to the mission statement felt good.
Steele The difference between supporting those who care for land and water to also add the work that the District is directly driving or leading.
Rossi Likes the new statement, sounds more inclusive. Agreed with Rowan in the land-interest perspective, we add value to people who are doing projects as well as doing projects ourselves. Question on if the statement could reflect that partnership with others.
Zimmer-Stucky Not opposed to this new statement but feels like changing a mission statement is something that happens infrequently. Wants to make sure that we're being thoughtful that this is the right time to make a change again after having one in the past 10 years. Wants to make sure this statement won't be changed again in the next few years. Will changing the mission statement actually change the direction of the work?
Caldwell Mission statements guide our work but also helps explain to outsiders how we work.
Shearin With "we help people," one partner said it felt patronizing. The new statement is a reminder that we don't do it ourselves and we don't only support others.
Masterson Feels like we're catching up to some of the things the District is already doing or has been shifting. Feels like there's an overuse of the word "for".
Bailey Noted the previous mission statement revision was in 2012. The "for" usage has been considered.
Hamilton We haven't found a better idea for the multiple "for", we're open to suggestions.
Action Item: SPT to look back at "for" and Rossi's concern in including how we are working with others. SPT to consider input and present options back to this group.

3. Common Language in Planning (4:54pm)
Caldwell Introduced Banuelos and Quince. When in Strategic planning, there are a lot of weighted words that get used. If they're not defined in the beginning, they can be hard to use as a team. Important to gain shared understanding of words and concepts.
Conservation and Equity (4:58pm)
Quince provided a land acknowledgment.
Banuelos What does racism have to do with soil and water conservation? Shared a story from an Indigenous man who works in conservation: He noted that while our region has been called "The Wild West," this land was not wild; it was intentionally and well taken care of by the indigenous people.
Quince led a breathing exercise after hearing Banuelos's story.
Banuelos

- It will take intentional equity work to repair what has been taken and how people of color have been excluded. You can't take care of the land if you're not taking care of the people.
- We need diverse thinking and approach styles, and to learn, appreciate, and integrate past practices without extracting.
- We must seek out BIPOC folks because if we keep doing the same thing, we will have the same land and community degradation results.
- Many organizations are feeling this new pressure to lead change in climate issues and social injustices.

Quince Asked the participants to pretend you could wave a wand and could do anything in relation to equity and conservation:
Where would your magic wand give you influence over equity and inclusion?
Aldassy Would wave a magic wand over people's hearts to give them a greater sense of empathy, especially decision makers.
Meckes To go back in time and be someone who could interrupt and undo systemic racism.
Zimmer-Stucky Give people a chance to love where they live and give them an opportunity to live somewhere that meets all their needs. Give people the access that historic practices have created barriers for. People who want to run for a board seat should be able to regardless of land ownership.
Guebert Give anyone who wanted to farm, the ability to farm, removing all barriers.

Carlson We need to take everything into consideration, especially how we can help people in general without preconceived notions of where we want to go.
Hamilton Agrees with Zimmer-Stucky in whoever would like to run for a board seat should be able to. A mind-meld with all BIPOC in our constituency to hear their wants and needs, hire more people of color to our team.
Caldwell Reconnecting to an area that you may not come from to see a connection and live with that awareness of connection as if this land matters to us and future generations.
Bailey Re-elevate the importance of Traditional Ecological Knowledge (TEK) as a way of knowing, as an invitation to western scientific thinking for collaboration. And restore/establish the sense of indigenous heart-connection to the land and to each other; shifting to a mindset of obligation/stewardship for the future and others, rather than entitlement/rights for ourselves in the here & now. As a staff member, I would model and support such thinking/actions.

Quince What action would you take toward inclusion from your powerful position as a member of the Board or a staff member at EMSWCD?
Zimmer-Stucky Listening to people, asking questions, implementing solutions. Revisiting land management requirement for sitting on the board.
Guebert Thinking beyond ourselves to ensure all people can grow their own food if they choose to.
Hamilton Cool down all the water for salmon and add trees to urban cities that are heat islands.

The group took one final moment to share how the discussion has left them feeling using the compass that Banuelos and Quince shared.
Banuelos What are you taking away with you from the discussions?
Quince This group can really do powerful things when you come together.
Zimmer-Stucky Feeling is for thinking and thinking is for acting.
Bailey Reminder of how important this work is and how fortunate we are to be a part of it.
White-Brainard Just because it's hard and daunting doesn't mean it's unimportant and doesn't need to be done.
Banuelos This work does let us step into other people's experiences, and this work helps us understand where we need to do our work.

Jamila (5:47pm) asked everyone to take a couple minutes to jot down answers to: What does equity mean to you? What does equity mean to the District?
Shearin Both mean everyone reaps the benefits of conservation work, everyone is held accountable for what they do and don't do, everyone's voices are heard and have a seat at the table.
White-Brainard Acknowledging that we're not all starting from the same place, taking into account societal and institutional inequities so that we start to course correct.
Guebert Making sure that we differentiate between equity and equality. Doing more than simply putting programs out, trying to work harder to put programs and resources out for those who historically have not had ease of access. Remembering that some people need extra access for some things.
Zimmer-Stucky Going back to mission statement, livable and resilient future for all means some people will need more resources than others. Listening to what individuals need before creating work to fit those needs.
Aldassy Keeping in mind that my experience of life through privilege is not the same as everyone else's.
Meckes For the District, changing how we work and focusing on people who have historically been marginalized, ask what they need and act accordingly.
Jamila shared a presentation describing the difference between equality, equity, and liberation.

Climate Change Language (6:15pm)
Caldwell The previous presentation from Dozier can help us think about how we are applying equity in the District.
Caldwell shared a presentation about climate language.
Are there any examples of work done in the District that would be an example of climate adaptation?
SPT StreamCare, Urban Lands education and workshops on proper vegetation placement, gardening and habitat protection.
Caldwell Are there any examples of work done in the District that would be an example of climate mitigation?

Steele StreamCare as well, promoting cover crops for carbon sequestration, solar and electric equipment at Headwaters.

Caldwell Are there any examples of work done in the District that would be an example of climate resiliency?
Guebert increasing organic matter in agriculture soils that will hold more water to combat dry seasons and heatwaves.
SPT StreamCare, MHCC Depave project, increasing and encouraging biodiversity.

Hamilton Everything we do as a SWCD is going to either help improve things or make them worse. Everything we do is directly related to everything climate related.
White-Brainard Climate Justice biggest contributors to climate issues are the ones with the most money and dig the opposers hole deeper.
Rossi Agrees with Nancy, everything we do directly relates to climate change, but if that's true how hard do we need to work towards combatting climate change if the work we do already does that?
Zimmer-Stucky If StreamCare were to address only one climate section, which would that look like? Is interest in knowing how the strategic planning team uses the climate resiliency term that was just discussed to work in the proposed mission statement. The way we prepare for a climate disruption looks different from how we respond to one and recover from one.
Aldassy With the word resilient, there's other connotations that go along there, including vibrant and thriving. If something is thriving, it would be better to withstand against impact. The word has more weight than what we read on the screen.
Bailey What can we do to better mitigate what is going on as well as respond and become resilient before it happens? We should look at the intersectionality between those two ideas.
Zimmer-Stucky Sees resiliency as withstanding conflict, not thriving, maybe we do have a disconnect in language there.
Caldwell With resiliency, what are we hoping for, survival or thriving?

4. Future Vision Preliminary Prioritization (6:42pm)
Caldwell shared the document that the Board co-created and SPT, Management Team, Staff have added to about what they want to see change within the organization. Suggested doing an ideation process to see what is more important to the District. Also identify if anything else is missing from the list.
Action Item: Each person is given 8 "dots" (highlight) to choose where they find priority on the list using the preliminary questions as a guideline for decisions. This will help lead the SPT in their prioritization process as well. **Due: 4/22**
Action Item: SPT to look at list one last time before it is sent to MTeam and Board of Directors.

5. Next Steps (7:00pm)
Finalize future Workshop dates:
May 18th, June 29th, July 20th, August 24th, September 14th.
Action Item: Caldwell and Dozier to send all slideshows and comments from today's meeting to the Board.
6. Final Thoughts
ACTION ITEMS:
- SPT to consider input on draft mission statement and present options back to this group.
- SPT to look at future vision brainstorm one last time before it is sent to MTeam and Board of Directors.
- Each person is given 8 "dots" (highlight) to choose where they find priority on the future vision brainstorm using the preliminary questions as a guideline for decisions. This will help lead the SPT in their prioritization process as well. **Due: 4/22**
- Caldwell and Dozier to send all presentations from today's meeting to the Board.
- SPT to look back at "for" and Rossi's concern in including how we are working with others. SPT to consider input and present options back to this group.

Adjourned (7:03pm)

5/2/2022

East Multnomah Soil and Water Conservation District
FY 22-23 Budget Committee # 3 FINAL Meeting Minutes
Monday, May 2nd, 2022

5:02pm- Call to Order

Carlson called to order the third EMSWCD FY22-23 Budget Committee meeting at 5:02pm on Monday, May 2nd, 2022, via videoconference.

5:02pm- Welcome

Carlson conducted introductions for the record. The following persons were present:

Board of Directors: Mike Guebert (Zone 3 Director, Chair), Jasmine Zimmer-Stucky (At-Large 2 Director, Vice-Chair), Jim Carlson (At-Large 1 Director, Treasurer, Presiding Officer for FY22-23 Budget Committee), Joe Rossi (Zone 1 Director)
Absent Board of Directors: Laura Masterson (Zone 2 Director, Secretary)
Staff: Dan Mitten (Budget Officer, Chief of Finance & Operations), Kathy Shearin (Urban Lands Program Supervisor), Asianna Fernandez (Executive Assistant)
Absent Staff: Nancy Hamilton (Executive Director)
Public: Allegra Willhite (Executive Director, TSCC)

No revisions to the agenda.
Mitten stated that previous action items were the requested changes to the draft budget at the 2nd Budget Committee Meeting. These items are outlined in agenda item 3.

MOTION: **Guebert** moved to approve the May 2nd, 2022 Budget Committee Meeting Minutes. **Zimmer-Stucky** 2nd. Motion passed unanimously (4-0, Masterson not present).

5:03pm- Changes to draft budget

Mitten presented the Budget Committee requested changes made to the draft budget after the 2nd Budget meeting:

- Reduced contingency by $50,000
- Increased Capital Outlay, Improvements to Real Property in Finance & Operations by $50,000.

No other changes have been made to the draft budget.

5:04pm- Discuss, review, clarify and reach agreement on any additional changes to draft budget if needed

No new changes requested or discussions from the Budget Committee.

5:04pm- Resolution No. 2022-05-01 approving the budget and setting the taxing limit for FY-2022-2023

MOTION: **Guebert** moved to approve Resolution No. 2022-05-01 approving the budget and setting the taxing limit for FY-2022-2023. **Rossi** 2nd. Motion passed unanimously (4-0, Masterson not present).
Action Item: Carlson to sign Resolution No. 2022-05-01 and send to Mitten before 5/3/22 morning.

5/2/2022

5:06pm- Announcements and Reminders

TSCC hearing will be held on May 17th at 4:00 pm. All Board members are asked to attend.
Willhite Public will be allowed to comment at the TSCC hearing. TSCC Commissioners will present questions and hold a discussion with the EMSWCD Executive Director, CFO, and Board of Directors about the proposed Budget.

At the June 6th Board Meeting the Board will be asked to adopt FY22-23 Budget by resolution.

Action Items:
Carlson to sign Resolution No. 2022-05-01 and send to Mitten before 5/3/22 morning.

5:09pm- Adjournment

Carlson adjourned the meeting at 5:09 pm.

East Multnomah Soil and Water Conservation District Questions

For May 17, 2022 Budget Hearing

1. Ms. Hamilton, you are two years into your work here. Tell us what you have learned about the district and its needs.

   In my first year as ED for EMSWCD, I spent my time getting to know everyone and all the various programs and projects we are in the middle of regularly. I continue to be somewhat blown away by all that we do and everyone we work with. And, we created our first-ever E-Zine format for our Annual Report as a vehicle for sharing the diversity of our work and the positive impacts we have for the people in our district. Here is a link to that (EMSWCD Annual Report FY20-21). I hope you have a chance to take a look! Lots of pictures and bullet points and not too long.

   As we discussed at our hearing last year, I spent a great deal of my time my first year addressing internal needs, updating outdated policies, developing an organizational culture that is better suited for our forward-looking efforts, and stabilizing an organization that had been unsettled for over two years with changes in the ED position, COVID and a significant turnover in our Board of Directors. I am proud of the work we did on these fronts and believe EMSWCD is in a much better position to be successful as a result. In Year-Two here, I have begun to focus on not spending so much time with my head down and have started to build relationships with my colleagues around the state, which will reap long-term returns for our work as part of a deeply engaged conservation community and region.

   Significantly, and as we also discussed at our hearing last year, taking the helm of EMSWCD in the midst of an enduring pandemic has been a challenge. Having only organized scheduled meetings as vehicles for getting to know folks and connect about ongoing issues or projects has been awkward and difficult. I am hopeful that as 2022 continues to unfold, we find our way back to the office in some capacity. These plans have been stymied twice – first with the introduction of the Delta variant last Fall, and now with this highly contagious variant surging through Oregon. Balancing staff health and safety with Zoom fatigue and too much time apart has been a reality that has required an ability to stay nimble and adaptable.

   Finally, as noted above, I believe there is so much more we can do with our partners and colleagues around the state. If we collaborate and leverage these relationships – current and new – around some common goals and desired outcomes, we can make more significant cumulative progress. This seems important to me, especially with the urgency of both climate impacts and growing equity disparities as it relates to healthy soil and water for everyone in our district. This focus has been a centerpiece of our significant Strategic Planning work which, as you all know, is long overdue. As a result, we will have some thoughtful, value-based thinking for our work in 23/24 and beyond.

2. In last year's budget, staffing and contractual services were added for the current year to advance the long-awaited update of the strategic plan. The budget message for this year indicates that the plan will be completed midway through the coming year, with potential impacts on the FY 24 budget. What progress has been made, how is the data analyst

East Multnomah Soil and Water Conservation District Questions

For May 17, 2022 Budget Hearing

position working out, and has the Board given any guidance about potential new directions? Are you confident the plan will be completed this year?

As we began our strategic planning efforts in January of this year, we made a conscious decision to ensure that our strategic plan was primarily staff led with a frequent and collaborative work effort throughout the entire organization - from staff to management to board. These efforts have been very thorough, thoughtful, and a significant part of our work product.

We began by engaging an external consultant to help navigate and guide us through the process, maintain engagement and enthusiasm and keep us on track. The Strategic Plan Team is made up of the Executive Director, select staff members, a management team representative and the external consultants. This team meets weekly and then with the entire management team bi-weekly. The work is intense and deep and involves the Board every step of the way with informational updates at the Board meetings as well as 3-hour workshops with the Board every month.

Our progress has been impressive so far. We have reviewed our mission statement and revisited our vision statement and are currently considering what our emerging priorities are. These priorities will guide and frame all the work we do moving forward. The draft priorities, at this time, are: 1) to protect our natural resources (soil & water); 2) build climate resilience; 3) expand community access and opportunities; 4) change how we do our work. Each of these priorities, while broad in description, will eventually translate into specific outcomes that inform our strategies and work product for EMSWCD.

Soon we will be conducting outreach to get external stakeholder input and involvement, which will be a key component to our strategic plan given our interest in improving our outreach and education efforts, especially those who we have traditionally not engaged with. This feedback will then be woven into the extensive internal work with Strategic Planning already underway.

Once key milestones are identified in the process, we will plan an all-staff in-person retreat with the Board. And finally, we will craft everything into a comprehensive, finalized plan.

Our goal is to have this work completed by late September/early October of this year to ensure enough time for this work to inform all of our work in the following fiscal year (23-24). Given this timeline, the impact on the FY23-24 budget is still unknown. There may be significant or no real material impact to the budget, but it will be a key factor in our ultimate decisions.

Specifically regarding the Data Analyst position, with these unknown variables, we made a decision not to fill the temporary position until we complete our strategic planning work because this is such a dynamic time for us.

East Multnomah Soil and Water Conservation District Questions

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We are looking forward to sharing our completed strategic plan in the Fall and even more looking forward to the good work ahead.

3. Last year the budget message emphasized diversity, equity and inclusion. We spent considerable time talking about it at the hearing. This year the budget message is quiet on this topic. How is that work progressing and how will you measure achievements in this area?

   Our work has progressed significantly since the last time we met. We've embedded DEI in all the work we do and in all our planning. While our budget message may have seemed silent on the topic, our work has certainly not been so. We continue to engage in equity training, learning sessions, and working with partner organizations on land and restorative justice projects.

   A significant amount of effort has been made with the Equity Team's development of the Equity Action Plan and subsequently in conjunction with the Strategic Plan ensuring that equity is an integral and interwoven component of all our work.

   Our Equity Action Plan identified almost 70 efforts, ideas, initiatives, or areas that we want to implement now, soon or longer-term. Those priorities were co-created with our Equity Team and representation from our Management Team and myself. More than forty of those action items have been assigned to staff teams and are already underway.

   Some examples of these action items include: identifying equity-centered procurements and contracting protocols; engaging in culturally appropriate communications with different communities; rethinking how we approach workshops to become more culturally responsive, and engaging with partner organizations in a meaningful way to further equity justice and learning. We have also redesigned our recruitment and hiring process, performance evaluation format, HR handbook, grant program, etc. To us, this is what having equity embedded in all our work looks like – both internally and externally.

   How do we measure achievements? That is a great question and one we are grappling with right now and haven't developed a model for measuring yet. However, as we are currently working on the Equity Action Plan items and using an equity lens as a key pillar of strategic planning, our intent is that equitable guidelines for doing so will emerge.

4. You formed a Farm Equity Committee. Is that work completed or is it still underway? What insights came from that, and how it will impact the Farm's budget, mission, and goals?

   You may be referring to the Gordon Creek Farm Access Equity Advisory Council, which is overseen by the Land Legacy Manager and not related to Headwaters Farm. We're happy to discuss this or answer questions if there is interest by the Commissioners; however, these are two separate things.

East Multnomah Soil and Water Conservation District Questions

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With the Headwaters Farm, we have engaged an external consultant to provide equity-focused work that is underway at the Farm. The Headwaters Incubator Program has intentionally diversified the profile of the farmers in our program and are proud of the fact that we now have women and members of the BIPOC community actively farming at Headwaters. We are deeply committed to this more diverse profile of farmers and to the evolution of how we communicate at the farm to ensure we are being culturally appropriate. To this end, we have brought the farm community together with an equity consultant and co-created community agreements with all the farmers. Those agreements are now embedded in the Headwaters farmer's manual.

This is a continuous process and always underway, evolving so that our farmers can thrive. There is no impact to the budget for Headwaters, and the mission and goals to incorporate diversity and equity in farming have not changed, but proudly the work we just completed has allowed us to more earnestly actualize that.

5. The budget before us is also remarkably quiet about climate change efforts, something that was a key point of discussion the last two years. Besides energy improvements to the district's property, what other efforts are being made this year? Where is climate change fitting into the strategic plan and future efforts?

Addressing climate change and creating meaningful, impactful efforts has been embedded into our strategic plan as a key priority as noted above.

That said, much of what we are already doing is helping to mitigate the impacts of climate change right in our district. For example, our ongoing Mount Hood Community College Project. EMSWCD teamed up with MHCC, the Sandy River Basin Watershed Council, the City of Gresham, Metro Regional Gov., Spirit Mountain Community Fund, and other community partners to create the Mt. Hood Community College Clean Water Retrofit project. This project has been going strong for five years. The project consists of removing large chunks of asphalt/concrete from the MHCC parking lots and replacing it with patches of rain gardens and drywells where water can safely and slowly flow in, get absorbed, cleaned, and filtered by the soil and plants, and then continue running into the creeks. By adding this process into the stormwater's journey, the creeks don't fill as fast, and the debris and oils are caught before they can reach the creeks. In fact, this process at MHCC treats 8 million gallons of dirty stormwater and keeps 8000 pounds of pollutants out of the creeks each year. We're diverting water from impervious parking lots so significantly that salmon are returning to the watershed for the first time in years, a growing challenge with warming water.

Our StreamCare program, which celebrated the planting of its 500,000th tree last year, has been an important part of our climate resiliency work, not only restoring natural habitat but cooling water, which has become an increasingly difficult challenge as we experience hotter and more sustained warmth in the PNW.

Additionally, we're looking at carbon sequestration in soil and talking with ODA and OACD, both of whom have identified this as a key goal to move forward in the next several years. Farmers and other landowners are working to figure out how to measure

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carbon sequestration in the soil, which has emerged as the next significant tool in mitigating CO2 emissions. In our current discussions in strategic planning about climate resiliency, we are also cognizant of the fact that unlike many SWCD's, we are a highly urbanized district, which has led us to exploring questions such as: How can we work with partners to develop a more robust urban forest canopy in order to not only sequester carbon but to provide much-needed natural cooling in our lower-income communities as summer temperatures continue to rise. Or, what role can we play to encourage no-till or dry land farming as water becomes more scarce and soil health erodes with too much water followed by extended droughts? Water scarcity will become a growing concern, even here on the wet side of the Cascades. How can we lead?

I am starting to meet with my colleagues in the region (metro area, city, county, etc.) to see if we can identify some common climate-related goals so that our regional impact is more significant than what we can each achieve alone.

6. The FY 23 budget shows a transfer in of over $1 million, an increase of 40% and expenditure authorization for $1.5 million. We understand that you budget opportunistically to take advantage of unexpected opportunities. But after two years of depressed activity due to the pandemic, what can we realistically expect in the grant and project program? How much of the $1.5 million budgeted in the current year do you have committed? Does the district have capacity to re-energize the grant projects, both this year and next?

   Honestly, we have not had to do anything to re-energize the grant projects that we fund. Most, if not all, of our grantees from the last two years are now fully operational again and are investing those dollars that had been stalled. And, we took an intentional pause on our Partners in Conservation (PIC) program while our grantees got back on their feet; this also gave us a rare opportunity to look strategically at the framework for this significant program, considering first and foremost an equity lens. That work created a way for us to begin to reshape our program in important ways once we began our latest round of grant applications. This year, we had more than twice the number of grant applications than we could accommodate, and many new-to-us potential grantees – including many BIPOC-led organizations – in the mix. We are very excited about the diversity of grantees receiving this latest round of investments by us.

   To your question regarding the size of the budgeted transfer, it is larger due to a couple of factors, but primarily to offset the higher spend in this fiscal to grantees than the previous two pandemic years. This is also due to a projected increase in Partners in Conservation Grants (PIC) opportunities (a larger PIC Pool) and funding necessary to accommodate the increased grants. Of the $1.52M in FY21-22, we've spent to-date almost $1M in the Grants Fund, most if not all are committed for this fiscal.

   The projected $1.53M in 22-23 are representative of the increased grant opportunities, grantee's abilities to complete the work and a commitment to the specific Equity-Focused Strategic Grant Opportunities as well as the larger PIC Pool.

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We're confident that our outgoing grant funding will be in line with budget projections and EMSWCD has the capacity to continue these opportunities for years to come.

7. We have a similar question about the Land Conservation Fund which continues to receive over a half-million dollars from the General Fund. What kind of activity have you had this year, and do you have any acquisitions in the pipeline? Will the strategic plan set a target for the fund above the current $7 million?

   At the end of last fiscal year, the Land Conservation Fund closed on a purchase of the Corbett-Springdale Farm, and in this fiscal year, we expect to close on the Nestwood Natural Area and Access to Nature opportunity at the eastern edge of our district. Finally, we provided funding toward the purchase of the Shaull property by the City of Gresham.

   Currently we have no purchases in the pipeline; however, the nature of this work is that we need to be opportunistic and move quickly when properties do become available in order to be competitive. Given the competitive nature of the market, we have to have significant funding ready and liquid to invest in a timely manner.

   There are no current discussion at the Board or at the staff level for any funding of the Land Conservation Fund above $7M.

8. We are delighted to hear about the energy conservation going on at the Headwaters Farm, but we'd like to know more about the farm's utilization during the pandemic and what you are projecting for the next two years. How close will you be to nearing capacity?

   To your comment related to the District's continued commitment to energy conservation at the Headwaters Farm, last summer we received the results of our first-year analysis on the energy savings at the Farm due to the solar arrays. We are excited to share that in that first year alone, the panels generated 84 megawatt-hours which is approximately 90% of the entire farm's annual electricity consumption. That equates to a savings of just under $10,000 on its annual electricity bills. We will continue to report out on the success of the solar arrays as a key feature at the Farm demonstrating energy conservation. In line with that commitment and to help us further, we are waiting anxiously for the imminent arrival of our new electric tractor.

   The Farm thrived during the pandemic both in energy conservation, but also source of food access for the public. The Farm and the Incubator Program continue to be active and stable. That said, we're integrating more farmer workshops focused on a broader cross-section of training and education, from no-till farming to the business mechanics of successful farming.

   As we all know, farming is hard on equipment. Toward this end, we are always looking at staying ahead of life cycle replacements and capital improvements to equipment. These

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necessary costs are built into the budget with that continual maintenance, repair and purchasing in mind.

As an example, in addition to getting an electric tractor, we will be purchasing a no-till drill for dry farming and any other non-till farming needs. Not only is this a smart investment, but we also want to encourage no-till farming because of the added long-term soil health opportunities it creates.

Currently the Farm has 15 farmers on a total of 13 farms. We have more interest than we have acreage to accommodate and are continually fully occupied.

And lastly, as more farmers graduate each year, we're thinking of access to farmland for post-graduate farmers. This has emerged as a significant barrier to long-term farming success. Our Land Legacy and Headwaters teams are working together to see how we might be able to help address this for our farmers (and possibly others) post-Headwaters.

9. We are hearing about staffing issues across many industries. Is your organization being impacted? Are you having any challenges with recruitment and retention? If so, how are you addressing these challenges? What's working well?

While we've had some turnover, we're doing better than a lot of places and continue to be an attractive employer for many. We have added two new positions and recruited for two positions that became vacant. We took the opportunity to be proactive and redo our recruitment/hiring process with an external consultant and our Equity Team, as we noted above.

Because of those efforts and the attractiveness of our organization for many people, our recruitments went very well. We received a significant number of very qualified applicants for each role posted. The HR Consultant who worked with us on the recruitments even noted that the response to our recruitments was significantly higher than most of her other clients during these last several months.

With regards to our retention efforts, we provide excellent benefits and competitive wages, but we're also intentionally conducting what we call "Stay Interviews" in addition to a typical "Exit Interview." We understand many individuals are taking the opportunity in the pandemic to explore new careers, so we want to engage our staff in a positive, proactive way to make EMSWCD an even better place of employment so that they choose to stay here. We added an EAP program to address growing "burn-out" needs, have reviewed and updated our HR Handbook, are openly embracing a long-term view of working in a Hybrid structure, and are creating new ways to empower staff in spite being a public, hierarchical place. For example, we feel that having the strategic plan be staff led has been an important example of why staff like working at EMSWCD and want to stay.

As part of our continuous efforts to retain our quality staff, with an external partner, we recently conducted a compensation analysis that focused on equity, race, gender,

East Multnomah Soil and Water Conservation District Questions

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position, experience, and skills associated with each and every position we have at EMSWCD. While the findings showed we paid fairly, we wanted to do better and pay competitively. With that analysis we recommended salary adjustments for many of our positions, which the Board approved. Those adjustments are reflected in the FY22-23 budget.

10. You had a review on the North Williams Office building – what are the results of this? How will this impact future budgets?

    As you know we own the Williams Office and have no debt associated with it except our annual overhead costs, which are minimal. Our first priority has been to upgrade technologies and workspace to better accommodate what we know will continue to include virtual meetings while in-office. Beyond that, our analysis included options for making minimal modifications vs extensive modifications to the building. For instance, as part of our employee retention process, we want the workplace to be somewhere our team looks forward to coming to. Some of these things include rethinking breakroom space, gathering spaces and spaces for quiet, as well as other accommodations to provide a better place to return to the office.

    Schematics have just been completed and we're looking at next steps including, but not limited to, what would it cost to do some, more, or all of it? How long would it take and is this the highest and best use of public dollars considering the identified modifications and cost analysis versus exploring the possibility of relocating elsewhere or even a fully remote scenario?

    We've put in some funds into the 22-23 budget to make the technical upgrades and modifications for the low-hanging fruit opportunities noted above. Once we have the bigger picture options nailed down, we will present those to the Board for review and consideration. Any decisions at that point would be considered in the 23-24 budget.

Resolution No. 2022-06-01

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 2022-2023 in the total of $18,476,020, 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, 2022 and for the purposes shown below are hereby appropriated:

General Fund	Appropriations	Unappropriated	Total Budget
Finance and Operations:	1,385,305		
Rural Lands program:	1,365,150		
Urban Lands program:	935,249		
Conservation Legacy program:	648,352		
Headwaters Farm Incubator program:	500,274		
Transfers:	1,626,815		
Contingency:	350,000		
Ending Fund Balance:		2,367,128	
Fund Total:	**6,811,145**	**2,367,128**	**9,178,273**
Special Funds			
Land Conservation Fund:	7,737,747		
Grants Fund:	1,535,000		
Partner Grants Management Fund:	25,000		
Special Funds Total:	**9,297,747**		
Total EMSWCD Budget:	**16,108,892**	**2,367,128**	**18,476,020**

Note: This budget includes $16,108,892 in appropriated funds, and an unappropriated ending fund balance of $2,367,128 resulting in a total budget of $18,476,020.

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 2022-2023.

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

Resolution No. 2022-06-01 is approved and declared adopted by a majority of the Board of Directors on this 6th day of June 2022.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
MULTNOMAH COUNTY, OREGON

By: ________________________________

Mike Guebert, Chair

Tax Supervising and Conservation Commission

808 SW 3rd Ave, Suite 540
Portland, Oregon, 97204
(503) 988-3054
TSCC@multco.us
tsccmultco.com

May 17, 2022

Chair Mr. Mike Guebert and Board of Directors
East Multnomah Soil & Water Conservation District
5211 N Williams
Portland, Oregon 97217

RE: East Multnomah Soil & Water Conservation District's FY 2022-23 Approved Budget Certification

Dear Chair Guebert and Board Members:

The Tax Supervising and Conservation Commission met today to review, discuss, and conduct a public hearing on the East Multnomah SWCD's FY 2022-23 Approved Budget. This hearing was conducted pursuant to ORS 294.605 to 294.705 to confirm compliance with Oregon local budget law.

The budget was filed timely on May 2, 2022. The estimates (shown on the following page) were judged to be reasonable for the purpose shown and the document was found to be in substantial compliance with local budget law.

The TSCC hereby certifies by a majority vote of members of the commission that it has no recommendations or objections to make with respect to the budget.

Oregon Revised Statutes require that the district file a complete copy of the Adopted Budget with the Commission no later than July 15, 2022. If extra time is needed for this, please request an extension in writing.

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

Yours very truly,
Tax Supervision & Conservation Commission

Harmony Quiroz, Chair

James Ofsink, Vice Chair

Margo Norton, Commissioner

Dr. Mark Wubbold, Commissioner

Matt Donahue, Commissioner

East Multnomah Soil & Water			
Total FY 2022-2023 Approved Budget:	**$**	**18,476,020**	
	Appropriations	**Unappropriated Fund Balance**	**Total Budget**
General Fund	6,811,145	2,367,128	9,178,273
Land Conservation Fund	7,737,747	0	7,737,747
Partner Grants Management Fund	25,000	0	25,000
Grants Fund	1,535,000	0	1,535,000
Totals	**16,108,892**	**2,367,128**	**18,476,020**

2022-23 Property Tax Levy: $0.1000 / $1,000 of AV

FORM
LB-20

RESOURCES

GENERAL FUND

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
1	2,240,060	2,875,535	3,179,708	1	Beginning Fund Balance	3,432,540	3,432,540	3,432,540	3,432,540		1
2			100,000	2	Previously levied taxes estimated to be received	100,000	100,000	100,000	100,000		2
3	47,493	-		3	Prior period adjustment per FY19-20 audit						3
4				4	**OTHER RESOURCES**						4
5	24,995	24,995	26,372	5	Op: ODA Administrative Grant	26,372	26,372	26,372	26,372		5
6	91,229	24,934	35,000	6	Op: Interest on Bank/LGIP Accts	25,000	25,000	25,000	25,000		6
7	19,832	88,213	-	7	Op: Misc. (Refunds, Rebates, etc)	5,000	5,000	5,000	5,000		7
8				8	Op:						8
9				9	Op:						9
10				10	Op:						10
11				11	Op:						11
12				12	Op:						12
13	53,572	60,121	44,010	13	CL/HIP: Rental Income	46,080	46,080	46,080	46,080		13
14				14	CL:						14
15				15	RL: Reimbursements from Partners	-	-	-	-		15
16	58,320	58,320	61,535	16	RL: ODA Scope of Work Funds	61,535	61,535	61,535	61,535		16
17		14,000	15,000	17	RL: USFS Gorge Grant	15,000	15,000	15,000	15,000		17
18				18	RL:						18
19				19	RL:						19
20	-	-	9,950	20	HIP: Reimbursements	5,440	5,440	5,440	5,440		20
21				21	HIP:						21
22	49,228	-	50,000	22	UL: Plant Sale Revenue (Gross Sales)	-	50,000	50,000	50,000		22
23				23	UL: NCR Workshop Sponsors						23
24				24	UL:						24
25				25	UL:						25
26				26							26
27				27				-	-		27
28				28				-	-		28
29				29							29
30	**2,584,729**	**3,146,118**	**3,521,575**	30	Total resources, except taxes to be levied	**3,716,967**	**3,766,967**	**3,766,967**	**3,766,967**	**-**	30
31	5,027,587	5,294,637	5,292,567	31	Taxes necessary to balance	5,411,306	5,411,306	5,411,306	5,411,306		31
32				32	Taxes collected in year levied						32
33	**7,612,316**	**8,440,755**	**8,814,142**	33	**TOTAL RESOURCES**	**9,128,273**	**9,178,273**	**9,178,273**	**9,178,273**	**-**	33

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Modified Accrual Basis

EXPENDITURE SUMMARY
GENERAL FUND

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
					PERSONNEL SERVICES						
1	489,592	514,382	704,572	1	Finance & Operations	735,625	748,312	748,312	748,312	-	1
2	699,684	721,317	758,245	2	Rural Lands Program	853,900	866,600	866,600	866,600	-	2
3	396,119	525,892	525,320	3	Urban Lands Program	576,726	592,649	592,649	592,649	-	3
4	362,329	376,159	395,893	4	Conservation Legacy Program	430,500	437,800	437,800	437,800	-	4
5	190,868	221,186	266,257	5	Headwaters Farm Program	283,400	287,700	287,700	287,700	-	5
6				6							6
7	**2,138,592**	**2,358,936**	**2,650,287**	7	**TOTAL PERSONNEL SERVICES**	**2,880,151**	**2,933,061**	**2,933,061**	**2,933,061**	**-**	7
8				8	MATERIALS AND SERVICES						8
9	235,509	302,229	611,113	9	Finance & Operations	527,993	527,993	527,993	527,993	-	9
10	337,406	435,107	511,030	10	Rural Lands Program	498,550	498,550	498,550	498,550	-	10
11	293,552	184,823	407,600	11	Urban Lands Program	342,600	342,600	342,600	342,600	-	11
12	109,772	147,195	239,445	12	Conservation Legacy Program	204,552	204,552	204,552	204,552	-	12
13	94,022	102,456	124,575	13	Headwaters Farm Program	152,074	152,074	152,074	152,074	-	13
14				14							14
15	**1,070,261**	**1,171,810**	**1,893,763**	15	**TOTAL MATERIALS & SERVICES**	**1,725,769**	**1,725,769**	**1,725,769**	**1,725,769**	**-**	15
16				16							16
17				17	CAPITAL OUTLAY						17
18	25,900	8,971	30,000	18	Office/Field Equipment	35,500	60,500	60,500	60,500	-	18
19	57,050	-	-	19	Vehicles	-	-	-	-	-	19
20	266,455	5,000	104,400	20	Improvements to Real Property/Purchase of Prop.	65,000	65,000	115,000	115,000	-	20
21	**349,405**	**13,971**	**134,400**	21	**TOTAL CAPITAL OUTLAY**	**100,500**	**125,500**	**175,500**	**175,500**	**-**	21
22				22							22
23				23	DEBT SERVICE						23
24	-	-	-	24	Payments to Principle	-	-	-	-	-	24
25	-	-	-	25	Interest and Fees	-	-	-	-	-	25
26	**-**	**-**	**-**	26				**-**	**-**	**-**	26
27				27							27
28				28	TRANSFERRED TO OTHER FUNDS						28
29	500,000	500,000	500,000	29	Transfer to Land Conservation Fund	500,000	550,000	550,000	550,000	-	29
30	678,523	924,319	714,085	30	Transfer to Grants Fund	1,026,815	1,076,815	1,076,815	1,076,815	-	30
31				31							31
32		-		32							32
33		-	370,000	33	Contingency	400,000	400,000	350,000	350,000		33
34	**1,178,523**	**1,424,319**	**1,584,085**	34	**TOTAL TRANSFERS & CONTINGENCIES**	**1,926,815**	**2,026,815**	**1,976,815**	**1,976,815**	**-**	34
35	**4,736,781**	**4,969,036**	**6,262,535**	35	**TOTAL EXPENDITURES**	**6,633,235**	**6,811,145**	**6,811,145**	**6,811,145**	**-**	35
36	2,875,535	3,471,719	2,551,606	36	Ending Fund Balance	2,495,038	2,367,128	2,367,128	2,367,128	-	36
37	**7,612,316**	**8,440,755**	**8,814,142**	37	**TOTAL**	**9,128,273**	**9,178,273**	**9,178,273**	**9,178,273**	**-**	37

FORM
LB 31

DETAILED EXPENDITURES

ENTIRE GENERAL FUND

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis | *Modified Accrual Basis*

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 44,627	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
					PERSONNEL SERVICES						
1	1,594,264	1,746,058	1,795,337	1	Salaries and Wages (Total of 20.5 FTE)	2,022,300	2,062,600	2,062,600	2,062,600	-	1
2	153,289	164,586	170,107	2	Payroll Taxes	193,500	196,800	196,800	196,800	-	2
3	17,805	15,275	22,406	3	Worker's Comp Insurance Policy	24,610	25,050	25,050	25,050	-	3
4	373,234	433,017	506,891	4	Employee Benefits	511,640	514,030	514,030	514,030	-	4
5	-	-	-	5	Overtime	0	-	-	-	-	5
6	-	-	155,546	6	Temporary Employees (Total of 2.5 FTE)	128,101	134,581	134,581	134,581	-	6
7		-	-	7	Paid Internships (Total of 0.0 FTE)		-	-	-	-	7
8				8			-				8
9	**2,138,592**	**2,358,936**	**2,650,287**	9	**TOTAL PERSONNEL SERVICES**	**2,880,151**	**2,933,061**	**2,933,061**	**2,933,061**	**-**	9
10				10							10
11				11	MATERIALS AND SERVICES						11
12	21,000	21,042	24,000	12	Contracted Bookkeeper	24,000	24,000	24,000	24,000	-	12
13	5,350	5,350	6,000	13	Contracted Audit Services	6,000	6,000	6,000	6,000	-	13
14	18,118	30,620	32,000	14	Contracted Attorney	29,000	29,000	29,000	29,000	-	14
15	15,426	21,106	24,000	15	Contracted Information Technology Support	27,000	27,000	27,000	27,000	-	15
16	696,181	795,206	1,272,976	16	Contracted Services	1,144,590	1,144,590	1,144,590	1,144,590	-	16
17	-	-	-	17			-	-	-	-	17
18	-	-	-	18			-	-	-	-	18
19	-	-	-	19			-	-	-	-	19
20	-	-	-	20			-	-	-	-	20
21	250	250	250	21	Audit Filing Fee	250	250	250	250	-	21
22	2,095	586	2,475	22	Bank/LGIP Fees	2,525	2,525	2,525	2,525	-	22
23	235	-	275	23	Bulk Mail Permit Renewal	300	300	300	300	-	23
24	2,835	2,571	3,000	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000	3,000	-	24
25	4,334	7,235	7,496	25	Licenses and Fees	7,703	7,703	7,703	7,703	-	25
26	5,903	6,067	8,050	26	Taxes	8,718	8,718	8,718	8,718	-	26
27	24,436	12,173	22,566	27	Utilities	19,672	19,672	19,672	19,672	-	27
28	22,564	25,619	26,820	28	Telecommunications	26,964	26,964	26,964	26,964	-	28
29	16,489	25,802	44,350	29	Repairs/Maintenance	44,050	44,050	44,050	44,050	-	29
30	16,452	18,404	20,000	30	Insurance	22,050	22,050	22,050	22,050	-	30
31	3,458	1,099	7,450	31	Office Supplies	7,050	7,050	7,050	7,050	-	31
32	2,705	768	8,600	32	Postage/Delivery	8,370	8,370	8,370	8,370	-	32
33	21,593	3,642	20,100	33	Printing/Copying	18,300	18,300	18,300	18,300	-	33
34	14,926	22,828	19,190	34	Office Furnishings and Equipment	14,050	14,050	14,050	14,050	-	34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis

ENTIRE GENERAL FUND

Modified Accrual Basis

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 44,627	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
35	5,332	200	8,700	35	Advertising	8,650	8,650	8,650	8,650	-	35
36	3,420	-	4,800	36	Signage, Banners, Displays	4,700	4,700	4,700	4,700	-	36
37	9,672	464	18,700	37	Public Relations Promo	18,700	18,700	18,700	18,700	-	37
38	9,424	11,874	13,925	38	Dues	14,575	14,575	14,575	14,575	-	38
39	26,991	33,017	38,898	39	Subscriptions	49,220	49,220	49,220	49,220	-	39
40	60,918	92,138	71,940	40	Program Supplies	57,070	57,070	57,070	57,070	-	40
41	17,902	498	80,000	41	Plants & Materials	65,000	65,000	65,000	65,000	-	41
42	1,678	586	5,002	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,102	3,102	3,102	3,102	-	42
43	6,281	1,155	12,260	43	Equipment Rental/Lease	12,960	12,960	12,960	12,960	-	43
44	7,799	6,686	8,000	44	Vehicles: Rent/Lease	5,000	5,000	5,000	5,000	-	44
45	9,290	7,601	19,550	45	Training/Development: Staff	17,050	17,050	17,050	17,050	-	45
46	-	638	7,000	46	Training/Development: Board	5,000	5,000	5,000	5,000	-	46
47	2,789	739	9,330	47	Out of Town Travel: Staff	8,030	8,030	8,030	8,030	-	47
48	-	-	2,000	48	Out of Town Travel: Board	1,000	1,000	1,000	1,000	-	48
49	5,359	3,601	9,800	49	Local Mileage, Parking, Bus: Staff	9,170	9,170	9,170	9,170	-	49
50	-	-	500	50	Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	1,000	-	50
51	3,160	11,222	17,940	51	Vol/Board/Staff/Cooperator expenses	21,350	21,350	21,350	21,350	-	51
52	5,418	11	15,170	52	Meeting Refreshments, Annual, Budget, Board Mtgs	9,850	9,850	9,850	9,850	-	52
53	-	500	-	53	Misc Expenses		-	-	-	-	53
54	477	512	650	54	Payroll Services	750	750	750	750	-	54
55				55							55
56	**1,070,261**	**1,171,810**	**1,893,763**	56	**TOTAL MATERIALS AND SERVICES**	**1,725,769**	**1,725,769**	**1,725,769**	**1,725,769**	**-**	56
57				57							57
58				58	CAPITAL OUTLAY						58
59	25,900	8,971	30,000	59	Office/Field Equipment	35,500	60,500	60,500	60,500	-	59
60	57,050	-	-	60	Vehicles	0	-	-	-	-	60
61	266,455	-	104,400	61	Improvements to Real Property	65,000	65,000	115,000	115,000	-	61
62	-	5,000		62	Purchase of Real Property		-	-	-	-	62
63	**349,405**	**13,971**	**134,400**	63	**TOTAL CAPITAL OUTLAY**	**100,500**	**125,500**	**175,500**	**175,500**	**-**	63
64				64							64
65				65	DEBT SERVICE						65
66	-	-	-	66	Payments to Principal		-	-	-	-	66
67	-	-	-	67	Interest and Fees		-	-	-	-	67
68				68							68
69	**-**	**-**	**-**	69	**TOTAL DEBT SERVICE**		**-**	**-**	**-**	**-**	69

FORM
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DETAILED EXPENDITURES

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis | *Modified Accrual Basis*

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 44,627	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
70	**-**	**-**	**370,000**	70	CONTINGENCIES	**400,000**	**400,000**	**350,000**	**350,000**	**-**	70
71	-	-	370,000	71	Contingency	400,000	400,000	350,000	350,000	-	71
72				72							72
73	**1,178,523**	**1,424,319**	**1,214,085**	73	TRANSFERS TO SPECIAL FUNDS	**1,526,815**	**1,626,815**	**1,626,815**	**1,626,815**	**-**	73
74	500,000	500,000	500,000	74	Transfer to Land Conservation Fund	500,000	550,000	550,000	550,000	-	74
75	678,523	924,319	714,085	75	Transfer to Grants Fund	1,026,815	1,076,815	1,076,815	1,076,815	-	75
76				76							76
77				77							77
78				78							78
79				79							79
80				80							80
81	**1,178,523**	**1,424,319**	**1,584,085**	81	**TOTAL TRANSFERS & CONTINGENCIES**	**1,926,815**	**2,026,815**	**1,976,815**	**1,976,815**	**-**	81
82				82							82
83	**4,736,781**	**4,969,036**	**6,262,535**	83	**Total Expenditures**	**6,633,235**	**6,811,145**	**6,811,145**	**6,811,145**	**-**	83
84	2,875,535	3,471,719	2,551,606	84	**ENDING FUND BALANCE**	**2,495,038**	**2,367,128**	**2,367,128**	**2,367,128**		84
85	**7,612,316**	**8,440,755**	**8,814,142**	85	**TOTAL REQUIREMENTS**	**9,128,273**	**9,178,273**	**9,178,273**	**9,178,273**	**-**	85

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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '22-23 Budget -For Adoption 6/6/2022
East Multnomah SWCD

	Modified Accrual Basis Historical Data				**EXPENDITURE DESCRIPTION**	*Modified Accrual Basis* **Budget for Next Year 2022-2023**					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
					PERSONNEL SERVICES						
1	374,691	388,028	433,841	1	Salaries and Wages (Total of 4.5 FTE)	516,000	526,000	526,000	526,000		1
2	32,246	35,500	40,486	2	Payroll Taxes	48,400	49,300	49,300	49,300		2
3	1,449	1,833	1,908	3	Worker's Comp Insurance Policy	2,310	2,350	2,350	2,350		3
4	81,206	89,021	133,781	4	Employee Benefits	108,040	108,630	108,630	108,630		4
5			-	5	Overtime	-					5
6			94,556	6	Temporary Employees (Total of 1.0 FTEs)	60,875	62,032	62,032	62,032		6
7				7	Paid Internships (Total of 0.0 FTE)						7
8				8		-	-	-	-		8
9	**489,592**	**514,382**	**704,572**	**9**	**TOTAL PERSONNEL SERVICES**	**735,625**	**748,312**	**748,312**	**748,312**	**-**	**9**
10				10							10
11				11	MATERIALS AND SERVICES						11
12	21,000	21,042	24,000	12	Contracted Bookkeeper	24,000	24,000	24,000	24,000		12
13	5,350	5,350	6,000	13	Contracted Audit Services	6,000	6,000	6,000	6,000		13
14	7,030	11,472	10,000	14	Contracted Attorney	10,000	10,000	10,000	10,000		14
15	15,426	21,106	24,000	15	Contracted Information Technology Support	27,000	27,000	27,000	27,000		15
16	105,176	153,460	366,500	16	Contracted Services	301,700	301,700	301,700	301,700		16
17			-	17							17
18			-	18							18
19			-	19							19
20			-	20							20
21	250	250	250	21	Audit Filing Fee	250	250	250	250		21
22	163	298	400	22	Bank/LGIP Fees	450	450	450	450		22
23	235	-	275	23	Bulk Mail Permit Renewal	300	300	300	300		23
24	1,924	2,571	3,000	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000	3,000		24
25	3,124	6,105	6,090	25	Licenses and Fees	6,353	6,353	6,353	6,353		25
26			-	26	Taxes						26
27	5,977	4,906	8,000	27	Utilities	5,500	5,500	5,500	5,500		27
28	10,565	12,617	14,520	28	Telecommunications	15,400	15,400	15,400	15,400		28
29	6,948	838	26,500	29	Repairs/Maintenance	16,000	16,000	16,000	16,000		29
30	16,452	18,404	20,000	30	Insurance	22,050	22,050	22,050	22,050		30
31	3,058	1,014	5,300	31	Office Supplies	5,000	5,000	5,000	5,000		31
32	251	270	800	32	Postage/Delivery	800	800	800	800		32
33	3,410	2,200	6,600	33	Printing/Copying	5,000	5,000	5,000	5,000		33
34	1,514	9,579	8,800	34	Office Furnishings and Equipment	7,000	7,000	7,000	7,000		34

FORM
LB 31

Modified Accrual Basis

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis

	Historical Data					Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		EXPENDITURE DESCRIPTION	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
35	-	-	1,500	35	Advertising	1,500	1,500	1,500	1,500		35
36	159	-	500	36	Signage, Banners, Displays	500	500	500	500		36
37	1,227	264	6,200	37	Public Relations Promo	6,200	6,200	6,200	6,200		37
38	7,934	8,057	11,950	38	Dues	12,300	12,300	12,300	12,300		38
39	6,139	9,394	13,468	39	Subscriptions	18,840	18,840	18,840	18,840		39
40	327	167	2,500	40	Program Supplies	1,000	1,000	1,000	1,000		40
41			-	41	Plants & Materials						41
42	466	266	2,800	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500	500	500		42
43	-	-	2,000	43	Equipment Rental/Lease	500	500	500	500		43
44	1,297	-	-	44	Vehicles: Rent/Lease						44
45	2,874	1,732	5,000	45	Training/Development: Staff	6,000	6,000	6,000	6,000		45
46	-	638	7,000	46	Training/Development: Board	5,000	5,000	5,000	5,000		46
47	271	-	1,500	47	Out of Town Travel: Staff	1,000	1,000	1,000	1,000		47
48	-	-	2,000	48	Out of Town Travel: Board	1,000	1,000	1,000	1,000		48
49	404	334	1,500	49	Local Mileage, Parking, Bus: Staff	1,000	1,000	1,000	1,000		49
50	-	-	500	50	Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	1,000		50
51	2,310	9,372	10,690	51	Vol/Board/Staff/Cooperator expenses	10,500	10,500	10,500	10,500		51
52	3,771	11	10,320	52	Meeting Refreshments, Annual, Budget, Board Mtgs	4,600	4,600	4,600	4,600		52
53	-	-	-	53	Misc Expenses						53
54	477	512	650	54	Payroll Expense	750	750	750	750		54
55				55		-	-	-	-		55
56	**235,509**	**302,229**	**611,113**	**56**	**TOTAL MATERIALS AND SERVICES**	**527,993**	**527,993**	**527,993**	**527,993**	**-**	**56**
57				57							57
58				58	**CAPITAL OUTLAY**						58
59	-	-	-	59	Office/Field Equipment		-	-	-	-	59
60	57,050	-	-	60	Vehicles		-	-	-	-	60
61	21,600	-	62,000	61	Improvements to Real Property	59,000	59,000	109,000	109,000		61
62				62	Purchase of Real Property		-	-	-	-	62
63	**78,650**	**-**	**62,000**	**63**	**TOTAL CAPITAL OUTLAY**	**59,000**	**59,000**	**109,000**	**109,000**	**-**	**63**
64				64							64
65				65	**DEBT SERVICE**						65
66	-	-	-	66	Payments to Principal	-				-	66
67			-	67	Interest and Fees	-				-	67
68				68							68
69	**-**	**-**	**-**	**69**	**TOTAL DEBT SERVICE**	**-**	**-**	**-**	**-**	**-**	**69**

FORM
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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis | *Modified Accrual Basis*

	Historical Data					Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		EXPENDITURE DESCRIPTION	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
70	**-**	**-**	**-**	**70**	**CONTINGENCIES**	**-**	**-**	**-**	**-**	**-**	**70**
71	-	-	-	71	Contingency					-	71
72				72							72
73	**-**	**-**	**-**	**73**	**TRANSFERS TO SPECIAL FUNDS**	**-**	**-**	**-**	**-**	**-**	**73**
74	-		-	74	Transfer to Land Conservation Fund					-	74
75	-		-	75	Transfer to Grants Fund					-	75
76	-		-	76						-	76
77				**77**							**77**
78	-	-	-	78		-	-	-	-	-	78
79	-		-	79						-	79
80				80							80
81	-	-	-	81	**TOTAL TRANSFERS & CONTINGENCIES**	-	-	-	-	-	81
82				82							82
83	**803,751**	**816,611**	**1,377,685**	**83**	**Total Expenditures**	**1,322,618**	**1,335,305**	**1,385,305**	**1,385,305**	**-**	**83**
84				**84**	**ENDING FUND BALANCE**						**84**
85	**803,751**	**816,611**	**1,377,685**	**85**	**TOTAL REQUIREMENTS**	**1,322,618**	**1,335,305**	**1,385,305**	**1,385,305**	**-**	**85**

FORM
LB 31

DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis

	Historical Data					Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		EXPENDITURE DESCRIPTION	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
					PERSONNEL SERVICES						
1	501,379	522,999	548,063	1	Salaries and Wages (Total of 6.5 FTE)	616,200	627,200	627,200	627,200		1
2	50,029	49,918	52,525	2	Payroll Taxes	59,600	60,500	60,500	60,500		2
3	11,227	8,248	12,659	3	Worker's Comp Insurance Policy	13,700	13,900	13,900	13,900		3
4	137,049	140,152	144,998	4	Employee Benefits	164,400	165,000	165,000	165,000		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	**699,684**	**721,317**	**758,245**	**9**	**TOTAL PERSONNEL SERVICES**	**853,900**	**866,600**	**866,600**	**866,600**	**-**	**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	278,073	373,542	428,650	16	Contracted Services	423,350	423,350	423,350	423,350		16
17			-	17							17
18			-	18							18
19			-	19							19
20			-	20							20
21			-	21	Audit Filing Fee						21
22	25	-	-	22	Bank/LGIP Fees						22
23			-	23	Bulk Mail Permit Renewal						23
24			-	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)						24
25		23	-	25	Licenses and Fees	250	250	250	250		25
26			-	26	Taxes						26
27			-	27	Utilities						27
28	5,470	6,077	5,000	28	Telecommunications	4,000	4,000	4,000	4,000		28
29			-	29	Repairs/Maintenance						29
30			-	30	Insurance						30
31	50	56	500	31	Office Supplies	500	500	500	500		31
32	837	408	500	32	Postage/Delivery	500	500	500	500		32
33	1,720	1,070	4,000	33	Printing/Copying	4,000	4,000	4,000	4,000		33
34	5,264	5,271	3,000	34	Office Furnishings and Equipment	3,000	3,000	3,000	3,000		34

FORM LB 31 — *Modified Accrual Basis*

DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD — *Modified Accrual Basis*

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
35	2,500	-	500	35	Advertising	500	500	500	500		35
36	-	-	500	36	Signage, Banners, Displays	250	250	250	250		36
37	-	-	500	37	Public Relations Promo	500	500	500	500		37
38	115	242	550	38	Dues	400	400	400	400		38
39	6,918	5,100	3,530	39	Subscriptions	5,100	5,100	5,100	5,100		39
40	23,803	31,080	8,900	40	Program Supplies	6,300	6,300	6,300	6,300		40
41			35,000	41	Plants & Materials	35,000	35,000	35,000	35,000		41
42	399	-	400	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	800	800	800		42
43	251	1,155	1,000	43	Equipment Rental/Lease	1,000	1,000	1,000	1,000		43
44	6,502	6,686	8,000	44	Vehicles: Rent/Lease	5,000	5,000	5,000	5,000		44
45	2,143	1,076	5,000	45	Training/Development: Staff	2,500	2,500	2,500	2,500		45
46			-	46	Training/Development: Board						46
47	874	739	1,000	47	Out of Town Travel: Staff	1,000	1,000	1,000	1,000		47
48			-	48	Out of Town Travel: Board						48
49	2,395	2,582	4,000	49	Local Mileage, Parking, Bus: Staff	4,000	4,000	4,000	4,000		49
50			-	50	Local Mileage, Parking, Bus: Board						50
51			-	51	Vol/Board/Staff/Cooperator expenses						51
52	67	-	500	52	Meeting Refreshments, Annual, Budget, Board Mtgs	600	600	600	600		52
53				53	Misc Expenses						53
54				54		-	-	-	-		54
55				55							55
56	**337,406**	**435,107**	**511,030**	**56**	**TOTAL MATERIALS AND SERVICES**	**498,550**	**498,550**	**498,550**	**498,550**	**-**	**56**
57		-		57							57
58				58	**CAPITAL OUTLAY**						58
59			-	59	Office/Field Equipment		-	-	-	-	59
60			-	60	Vehicles		-	-	-	-	60
61	-	-		61	Improvements to Real Property		-	-	-	-	61
62				62	Purchase of Real Property						62
63	**-**	**-**	**-**	**63**	**TOTAL CAPITAL OUTLAY**	**-**	**-**	**-**	**-**	**-**	**63**
64				64							64
65				65	**DEBT SERVICE**						65
66	-	-	-	66	Payments to Principal	-				-	66
67	-	-	-	67	Interest and Fees	-				-	67
68				68							68
69	**-**	**-**	**-**	**69**	**TOTAL DEBT SERVICE**	**-**	**-**	**-**	**-**	**-**	**69**

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '22-23 Budget -For Adoption 6/6/2022
East Multnomah SWCD
Modified Accrual Basis

	Historical Data					Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		EXPENDITURE DESCRIPTION	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
70	**-**	**-**	**-**	**70**	**CONTINGENCIES**	**-**	**-**	**-**	**-**	**-**	**70**
71	-	-	-	71	Contingency					-	71
72				72							72
73	**-**	**-**	**-**	**73**	**TRANSFERS TO SPECIAL FUNDS**	**-**	**-**	**-**	**-**	**-**	**73**
74	-	-	-	74	Transfer to Land Conservation Fund					-	74
75	-	-	-	75	Transfer to Grants Fund					-	75
76	-	-	-	76						-	76
77				**77**							**77**
78	-	-	-	78							78
79	-	-	-	79						-	79
80				80							80
81	**-**	**-**	**-**	**81**	**TOTAL TRANSFERS & CONTINGENCIES**	**-**	**-**	**-**	**-**	**-**	**81**
82				82							82
83	**1,037,090**	**1,156,424**	**1,269,275**	**83**	**Total Expenditures**	**1,352,450**	**1,365,150**	**1,365,150**	**1,365,150**	**-**	**83**
84	**-**			**84**	**ENDING FUND BALANCE**						**84**
85	**1,037,090**	**1,156,424**	**1,269,275**	**85**	**TOTAL REQUIREMENTS**	**1,352,450**	**1,365,150**	**1,365,150**	**1,365,150**	**-**	**85**

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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '22-23 Budget -For Adoption 6/6/2022
East Multnomah SWCD

Modified Accrual Basis | *Modified Accrual Basis*

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
					PERSONNEL SERVICES						
1	307,207	396,999	337,230	1	Salaries and Wages (Total of 4.0 FTE)	373,100	382,300	382,300	382,300		1
2	30,872	37,956	32,017	2	Payroll Taxes	35,800	36,600	36,600	36,600		2
3	1,063	1,222	1,188	3	Worker's Comp Insurance Policy	1,400	1,400	1,400	1,400		3
4	56,977	89,715	93,895	4	Employee Benefits	99,200	99,800	99,800	99,800		4
5			-	5	Overtime	-					5
6			60,990	6	Temporary Employees (Total of 1.0 FTE)	67,226	72,549	72,549	72,549		6
7				7	Paid Internships (Total of 0.0 FTE)	-		-	-		7
8				8							8
9	**396,119**	**525,892**	**525,320**	**9**	**TOTAL PERSONNEL SERVICES**	**576,726**	**592,649**	**592,649**	**592,649**	**-**	**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	223,346	170,158	284,000	16	Contracted Services	234,000	234,000	234,000	234,000		16
17			-	17							17
18			-	18							18
19			-	19							19
20			-	20							20
21			-	21	Audit Filing Fee						21
22	1,795	163	2,000	22	Bank/LGIP Fees	2,000	2,000	2,000	2,000		22
23			-	23	Bulk Mail Permit Renewal						23
24			-	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)						24
25	329	-	1,100	25	Licenses and Fees	1,100	1,100	1,100	1,100		25
26			-	26	Taxes						26
27			-	27	Utilities						27
28	2,253	2,241	2,500	28	Telecommunications	2,500	2,500	2,500	2,500		28
29			-	29	Repairs/Maintenance						29
30			-	30	Insurance						30
31	94	-	1,000	31	Office Supplies	1,000	1,000	1,000	1,000		31
32	1,240	48	6,500	32	Postage/Delivery	6,500	6,500	6,500	6,500		32
33	15,560	-	8,000	33	Printing/Copying	8,000	8,000	8,000	8,000		33
34	4,337	-	3,000	34	Office Furnishings and Equipment	3,000	3,000	3,000	3,000		34

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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '22-23 Budget -For Adoption 6/6/2022
East Multnomah SWCD
Modified Accrual Basis

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
35	2,540	-	5,000	35	Advertising	5,000	5,000	5,000	5,000		35
36	1,842	-	2,500	36	Signage, Banners, Displays	2,500	2,500	2,500	2,500		36
37	8,173	200	12,000	37	Public Relations Promo	12,000	12,000	12,000	12,000		37
38		2,200	-	38	Dues						38
39	2,718	5,728	8,500	39	Subscriptions	10,500	10,500	10,500	10,500		39
40	1,512	-	2,500	40	Program Supplies	2,500	2,500	2,500	2,500		40
41	17,902	498	45,000	41	Plants & Materials	30,000	30,000	30,000	30,000		41
42	401	160	1,000	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000	1,000		42
43	5,277	-	8,000	43	Equipment Rental/Lease	8,000	8,000	8,000	8,000		43
44	-	-	-	44	Vehicles: Rent/Lease						44
45	2,217	3,418	5,000	45	Training/Development: Staff	4,000	4,000	4,000	4,000		45
46			-	46	Training/Development: Board						46
47	-	-	3,000	47	Out of Town Travel: Staff	2,000	2,000	2,000	2,000		47
48			-	48	Out of Town Travel: Board						48
49	850	9	2,000	49	Local Mileage, Parking, Bus: Staff	2,000	2,000	2,000	2,000		49
50			-	50	Local Mileage, Parking, Bus: Board						50
51	50	-	2,000	51	Vol/Board/Staff/Cooperator expenses	2,000	2,000	2,000	2,000		51
52	1,115	-	3,000	52	Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	3,000	3,000	3,000		52
53	-	-	-	53	Misc Expenses						53
54				54							54
55				55							55
56	**293,552**	**184,823**	**407,600**	**56**	**TOTAL MATERIALS AND SERVICES**	**342,600**	**342,600**	**342,600**	**342,600**	**-**	**56**
57				57							57
58				58	**CAPITAL OUTLAY**						58
59	-	-	-	59	Office/Field Equipment		-	-	-	-	59
60	-	-	-	60	Vehicles		-	-	-	-	60
61	-	-	-	61	Improvements to Real Property		-	-	-	-	61
62				62	Purchase of Real Property						62
63	**-**	**-**	**-**	**63**	**TOTAL CAPITAL OUTLAY**	**-**	**-**	**-**	**-**	**-**	**63**
64				64							64
65				65	**DEBT SERVICE**						65
66	-	-	-	66	Payments to Principal					-	66
67	-	-	-	67	Interest and Fees					-	67
68				68							68
69	**-**	**-**	**-**	69	**TOTAL DEBT SERVICE**	**-**	**-**	**-**	**-**	**-**	69

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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis | *Modified Accrual Basis*

	Historical Data					Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		**EXPENDITURE DESCRIPTION**	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
70	-	-	-	70	**CONTINGENCIES**	-	-	-	-	-	70
71	-	-	-	71	Contingency					-	71
72				72							72
73	-	-	-	**73**	**TRANSFERS TO SPECIAL FUNDS**	-	-	-	-	-	**73**
74	-	-	-	74	Transfer to Land Conservation Fund					-	74
75	-	-	-	75	Transfer to Grants Fund					-	75
76	-	-	-	76						-	76
77				**77**							**77**
78	-	-	-	78		-	-	-	-	-	78
79	-	-	-	79						-	79
80				80							80
81	-	-	-	**81**	**TOTAL TRANSFERS & CONTINGENCIES**	-	-	-	-	-	**81**
82				82							82
83	**689,671**	**710,715**	**932,920**	**83**	**Total Expenditures**	**919,326**	**935,249**	**935,249**	**935,249**	-	**83**
84				**84**	**ENDING FUND BALANCE**						**84**
85	**689,671**	**710,715**	**932,920**	**85**	**TOTAL REQUIREMENTS**	**919,326**	**935,249**	**935,249**	**935,249**	-	**85**

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DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
					PERSONNEL SERVICES						
1	272,194	284,963	296,240	1	Salaries and Wages (Total of 3.0 FTE)	324,800	331,100	331,100	331,100		1
2	26,124	26,510	27,658	2	Payroll Taxes	30,700	31,200	31,200	31,200		2
3	707	611	772	3	Worker's Comp Insurance Policy	900	1,000	1,000	1,000		3
4	63,304	64,075	71,223	4	Employee Benefits	74,100	74,500	74,500	74,500		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	**362,329**	**376,159**	**395,893**	**9**	**TOTAL PERSONNEL SERVICES**	**430,500**	**437,800**	**437,800**	**437,800**	**-**	**9**
10				10							10
11			-	11	MATERIALS AND SERVICES		-	-	-	-	11
12			-	12	Contracted Bookkeeper			-	-	-	12
13			-	13	Contracted Audit Services			-	-	-	13
14	11,088	19,148	22,000	14	Contracted Attorney	19,000	19,000	19,000	19,000		14
15			-	15	Contracted Information Technology Support						15
16	63,135	78,909	155,446	16	Contracted Services	120,075	120,075	120,075	120,075		16
17			-	17							17
18			-	18							18
19			-	19							19
20			-	20							20
21	-	-	-	21	Audit Filing Fee						21
22	62	40	25	22	Bank/LGIP Fees	25	25	25	25		22
23			-	23	Bulk Mail Permit Renewal						23
24	911	-	-	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)						24
25	836	603	-	25	Licenses and Fees						25
26	5,332	5,481	7,446	26	Taxes	8,075	8,075	8,075	8,075		26
27	605	339	-	27	Utilities	3,000	3,000	3,000	3,000		27
28	1,500	1,440	1,608	28	Telecommunications	1,512	1,512	1,512	1,512		28
29	-	13,208	4,000	29	Repairs/Maintenance	5,500	5,500	5,500	5,500		29
30			-	30	Insurance						30
31	251	-	350	31	Office Supplies	250	250	250	250		31
32	369	42	800	32	Postage/Delivery	570	570	570	570		32
33	903	372	1,100	33	Printing/Copying	900	900	900	900		33
34	3,811	6,776	3,990	34	Office Furnishings and Equipment	1,050	1,050	1,050	1,050		34

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DETAILED EXPENDITURES

Conservation Legacy Program

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
35	-	-	1,300	35	Advertising	1,250	1,250	1,250	1,250		35
36	192	-	100	36	Signage, Banners, Displays	250	250	250	250		36
37			-	37	Public Relations Promo						37
38	1,375	1,375	1,425	38	Dues	1,875	1,875	1,875	1,875		38
39	10,702	12,262	12,773	39	Subscriptions	13,778	13,778	13,778	13,778		39
40	5,381	4,610	15,390	40	Program Supplies	11,780	11,780	11,780	11,780		40
41			-	41	Plants & Materials						41
42	192	160	192	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	192	192	192	192		42
43	-	-	-	43	Equipment Rental/Lease						43
44			-	44	Vehicles: Rent/Lease						44
45	1,585	647	2,600	45	Training/Development: Staff	2,600	2,600	2,600	2,600		45
46			-	46	Training/Development: Board						46
47	28	-	2,600	47	Out of Town Travel: Staff	2,800	2,800	2,800	2,800		47
48			-	48	Out of Town Travel: Board						48
49	540	233	1,100	49	Local Mileage, Parking, Bus: Staff	970	970	970	970		49
50			-	50	Local Mileage, Parking, Bus: Board						50
51	800	1,050	4,250	51	Vol/Board/Staff/Cooperator expenses	7,850	7,850	7,850	7,850		51
52	174	-	950	52	Meeting Refreshments, Annual, Budget, Board Mtgs	1,250	1,250	1,250	1,250		52
53		500	-	53	Misc Expenses						53
54				54							54
55				55							55
56	**109,772**	**147,195**	**239,445**	**56**	**TOTAL MATERIALS AND SERVICES**	**204,552**	**204,552**	**204,552**	**204,552**	**-**	**56**
57				57							57
58				**58**	**CAPITAL OUTLAY**						**58**
59			-	59	Office/Field Equipment		-	-	-		59
60			-	60	Vehicles		-	-	-		60
61	15,231	-	-	61	Improvements to Real Property	6,000	6,000	6,000	6,000	-	61
62	-	5,000		62	Purchase of Real Property						62
63	**15,231**	**5,000**	**-**	**63**	**TOTAL CAPITAL OUTLAY**	**6,000**	**6,000**	**6,000**	**6,000**	**-**	**63**
64				64							64
65				65	**DEBT SERVICE**						65
66	-	-	-	66	Payments to Principal		-				66
67			-	67	Interest and Fees		-				67
68				68							68
69	**-**	**-**	**-**	**69**	**TOTAL DEBT SERVICE**	**-**	**-**	**-**	**-**	**-**	**69**

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Conservation Legacy Program

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis

	Historical Data					Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		**EXPENDITURE DESCRIPTION**	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
70	-	-	-	70	**CONTINGENCIES**	-	-	-	-	-	70
71	-	-	-	**71**	Contingency		-				**71**
72				72							72
73	-	-	-	73	**TRANSFERS TO SPECIAL FUNDS**	-	-	-	-	-	73
74	-	-	-	74	Transfer to Land Conservation Fund		-				74
75	-	-	-	75	Transfer to Grants Fund		-				75
76	-	-	-	76			-				76
77				**77**							**77**
78	-	-	-	78		-	-	-	-	-	78
79	-		-	79			-				79
80		-		80							80
81	-	-	-	**81**	**TOTAL TRANSFERS & CONTINGENCIES**	-	-	-	-	-	**81**
82				82							82
83	**487,332**	**528,354**	**635,338**	**83**	**Total Expenditures**	**641,052**	**648,352**	**648,352**	**648,352**	-	**83**
84				**84**	**ENDING FUND BALANCE**						**84**
85	**487,332**	**528,354**	**635,338**	**85**	**TOTAL REQUIREMENTS**	**641,052**	**648,352**	**648,352**	**648,352**	-	**85**

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DETAILED EXPENDITURES

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Headwaters Farm Program

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	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
					PERSONNEL SERVICES						
1	138,793	153,069	179,963	1	Salaries and Wages (Total of 2.5 FTE)	192,200	196,000	196,000	196,000		1
2	14,018	14,702	17,421	2	Payroll Taxes	19,000	19,200	19,200	19,200		2
3	3,359	3,361	5,879	3	Worker's Comp Insurance Policy	6,300	6,400	6,400	6,400		3
4	34,698	50,054	62,994	4	Employee Benefits	65,900	66,100	66,100	66,100		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	**190,868**	**221,186**	**266,257**	**9**	**TOTAL PERSONNEL SERVICES**	**283,400**	**287,700**	**287,700**	**287,700**	**-**	**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	26,451	19,137	38,380	16	Contracted Services	65,465	65,465	65,465	65,465		16
17			-	17							17
18			-	18							18
19			-	19							19
20			-	20							20
21			-	21	Audit Filing Fee						21
22	50	85	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	45	504	306	25	Licenses and Fees						25
26	571	586	604	26	Taxes	643	643	643	643		26
27	17,854	6,928	14,566	27	Utilities	11,172	11,172	11,172	11,172		27
28	2,776	3,244	3,192	28	Telecommunications	3,552	3,552	3,552	3,552		28
29	9,541	11,756	13,850	29	Repairs/Maintenance	22,550	22,550	22,550	22,550		29
30			-	30	Insurance						30
31	5	29	300	31	Office Supplies	300	300	300	300		31
32	8	-	-	32	Postage/Delivery						32
33	-	-	400	33	Printing/Copying	400	400	400	400		33
34	-	1,202	400	34	Office Furnishings and Equipment						34

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FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis

Headwaters Farm Program

Modified Accrual Basis

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
35	292	200	400	35	Advertising	400	400	400	400		35
36	1,227	-	1,200	36	Signage, Banners, Displays	1,200	1,200	1,200	1,200		36
37	272	-	-	37	Public Relations Promo						37
38			-	38	Dues						38
39	514	533	627	39	Subscriptions	1,002	1,002	1,002	1,002		39
40	29,895	56,281	42,650	40	Program Supplies	35,490	35,490	35,490	35,490		40
41			-	41	Plants & Materials						41
42	220	-	610	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	610	610	610	610		42
43	753	-	1,260	43	Equipment Rental/Lease	3,460	3,460	3,460	3,460		43
44			-	44	Vehicles: Rent/Lease						44
45	471	728	1,950	45	Training/Development: Staff	1,950	1,950	1,950	1,950		45
46			-	46	Training/Development: Board						46
47	1,616	-	1,230	47	Out of Town Travel: Staff	1,230	1,230	1,230	1,230		47
48			-	48	Out of Town Travel: Board						48
49	1,170	443	1,200	49	Local Mileage, Parking, Bus: Staff	1,200	1,200	1,200	1,200		49
50			-	50	Local Mileage, Parking, Bus: Board						50
51		800	1,000	51	Vol/Board/Staff/Cooperator expenses	1,000	1,000	1,000	1,000		51
52	291	-	400	52	Meeting Refreshments, Annual, Budget, Board Mtgs	400	400	400	400		52
53			-	53	Misc Expenses						53
54				54			-	-			54
55				55							55
56	**94,022**	**102,456**	**124,575**	**56**	**TOTAL MATERIALS AND SERVICES**	**152,074**	**152,074**	**152,074**	**152,074**	**-**	**56**
57				57							57
58				58	**CAPITAL OUTLAY**						58
59	25,900	8,971	30,000	59	Office/Field Equipment	35,500	60,500	60,500	60,500		59
60			-	60	Vehicles						60
61	229,624	-	42,400	61	Improvements to Real Property						61
62				62	Purchase of Real Property						62
63	**255,524**	**8,971**	**72,400**	**63**	**TOTAL CAPITAL OUTLAY**	**35,500**	**60,500**	**60,500**	**60,500**	**-**	**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

Headwaters Farm Program

EMSWCD '22-23 Budget -For Adoption 6/6/2022

East Multnomah SWCD

Modified Accrual Basis

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
70	-	-	-	**70**	**CONTINGENCIES**	-	-	-	-	-	**70**
71				71	Contingency						71
72				72							72
73	-	-	-	**73**	**TRANSFERS TO SPECIAL FUNDS**	-	-	-	-	-	**73**
74				74	Transfer to Land Conservation Fund						74
75				75	Transfer to Grants Fund						75
76				76							76
77				**77**							**77**
78	-	-	-	78		-	-	-	-	-	78
79				79							79
80				80							80
81	-	-	-	**81**	**TOTAL TRANSFERS & CONTINGENCIES**	-	-	-	-	-	**81**
82				82							82
83	**540,414**	**332,613**	**463,232**	**83**	**Total Expenditures**	**470,974**	**500,274**	**500,274**	**500,274**	-	**83**
84				**84**	**ENDING FUND BALANCE**						**84**
85	**540,414**	**332,613**	**463,232**	**85**	**TOTAL REQUIREMENTS**	**470,974**	**500,274**	**500,274**	**500,274**	-	**85**

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SPECIAL FUNDS

EMSWCD '22-23 Budget -For Adoption 6/6/2022

FORM
LB 10

Land Conservation Fund

East Multnomah SWCD

Modified Accrual Basis **RESOURCE AND REQUIREMENTS** ***Modified Accrual Basis***

	Historical Data					Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		DESCRIPTION / RESOURCES	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
1	6,864,196	6,659,977	6,419,977	1	Beginning Fund Balance	7,137,747	7,137,747	7,137,747	7,137,747	-	1
2			-	2	Working capital (accrual basis)		-	-	-	-	2
3			-	3	Previously levied taxes estimated to be received		-	-	-	-	3
4			-	4	Earning from temporary investments		-	-	-	-	4
5	500,000	500,000	500,000	5	Transfer from General Fund	500,000	550,000	550,000	550,000	-	5
6	122,605	57,740	70,000	6	Interest	50,000	50,000	50,000	50,000	-	6
7	-	-		7	Anticipated revenue from sale of property						7
8				8							8
9	**7,486,801**	**7,217,717**	**6,989,977**	**9**	**Total resources, except taxes to be levied**	**7,687,747**	**7,737,747**	**7,737,747**	**7,737,747**	**-**	**9**
10			-	10	Taxes necessary to balance		-	-	-	-	10
11			-	11	Taxes collected in year levied		-	-	-	-	11
12	**7,486,801**	**7,217,717**	**6,989,977**	12	**TOTAL RESOURCES**	**7,687,747**	**7,737,747**	**7,737,747**	**7,737,747**	**-**	12
13				13							13
14				14	**REQUIREMENTS - CAPITAL OUTLAY**						14
15	326,824	849,970	6,839,977	15	Purchase of Easements and Real Property	7,537,747	7,587,747	7,587,747	7,587,747		15
16	500,000	-		16	External Grant Award, Stewardship Endowment Fun	-	-	-	-		16
17				17							17
18	**826,824**	**849,970**	**6,839,977**	18	**TOTAL CAPITAL OUTLAY**	**7,537,747**	**7,587,747**	**7,587,747**	**7,587,747**	**-**	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	**826,824**	**849,970**	**6,989,977**	24	**Total Expenses**	**7,687,747**	**7,737,747**	**7,737,747**	**7,737,747**	**-**	24
25				25							25
26				26							26
27				27							27
28	6,659,977	6,367,747	-	28	Ending Fund Balance	-	-	-	-	-	28
29	**7,486,801**	**7,217,717**	**6,989,977**	29	**TOTAL REQUIREMENTS**	**7,687,747**	**7,737,747**	**7,737,747**	**7,737,747**	**-**	29

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FORM
LB 10

SPECIAL FUNDS

EMSWCD '22-23 Budget -For Adoption 6/6/2022

Grants Fund

East Multnomah SWCD

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

	Historical Data				DESCRIPTION	Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		RESOURCES	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
1	1,073,510	735,596	794,915	1	Beginning Fund Balance	448,185	448,185	448,185	448,185	-	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	678,523	924,319	714,085	5	Transfer from General Fund	1,026,815	1,076,815	1,076,815	1,076,815	-	5
6	22,918	8,883	13,000	6	Interest	10,000	10,000	10,000	10,000	-	6
7				7	Misc Income (Rebates/Refunds etc.)						7
8				8							8
9	**1,774,951**	**1,668,798**	**1,522,000**	9	**Total resources, except taxes to be levied**	**1,485,000**	**1,535,000**	**1,535,000**	**1,535,000**	**-**	9
10				10	Taxes necessary to balance						10
11				11	Taxes collected in year levied						11
12	**1,774,951**	**1,668,798**	**1,522,000**	12	**TOTAL RESOURCES**	**1,485,000**	**1,535,000**	**1,535,000**	**1,535,000**	**-**	12
13				13							13
14				14	**REQUIREMENTS - MATERIALS & SERVICES**						14
15	357,836	191,324	600,000	15	PIC (Prtnrs In Conservation) Grants-new awards	650,000	700,000	700,000	700,000		15
16	402,846	325,503	410,000	16	PIC (Prtnrs In Conservation) Grants-prior outstandin	373,000	373,000	373,000	373,000		16
17	16,772	72,149	100,000	17	CLIP (Cost Share to Landowners)-new awards	100,000	100,000	100,000	100,000		17
18		-	25,000	18	CLIP (Cost Share to Landowners)-prior outstanding	60,000	60,000	60,000	60,000		18
19	51,208	42,636	62,000	19	SPACE (Small Proj & Community Event) Grants	62,000	62,000	62,000	62,000		19
20	8,663	-	-	20	Strategic Conservation Investments					-	20
21	202,031	226,086	230,000	21	Strategic Partnerships-new awards	170,000	170,000	170,000	170,000		21
22			45,000	22	Strategic Partnerships-prior outstanding	20,000	20,000	20,000	20,000		22
23			50,000	23	Equity-focused Strategic Opportunity Grants	50,000	50,000	50,000	50,000		23
24	**1,039,355**	**857,698**	**1,522,000**	24	**TOTAL MATERIALS & SERVICES**	1,485,000	1,535,000	1,535,000	1,535,000		24
25				25							25
26	**1,039,355**	**857,698**	**1,522,000**	26	**Total Expenses**	**1,485,000**	**1,535,000**	**1,535,000**	**1,535,000**	**-**	26
27				27							27
28				28							28
29	735,596	811,100	-	29	Ending Fund Balance	-	-	-	-	-	29
30	**1,774,951**	**1,668,798**	**1,522,000**	30	**TOTAL REQUIREMENTS**	**1,485,000**	**1,535,000**	**1,535,000**	**1,535,000**	**-**	30

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SPECIAL FUNDS

EMSWCD '22-23 Budget -For Adoption 6/6/2022

FORM
LB 10

Partner Grants Management Fund

East Multnomah SWCD

Modified Accrual Basis — RESOURCE AND REQUIREMENTS — *Modified Accrual Basis*

	Historical Data					Budget for Next Year 2022-2023					
	Actual Second Preceding Year 2019-20	Actual First Preceding Year 2020-2021	Adopted Budget Year 2021-2022		DESCRIPTION RESOURCES	Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	For Adoption by Board 6/6/2022	Supplemental	
1	7,172	-		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	7,172	-	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	**7,172**	**-**	**25,000**	12	**TOTAL RESOURCES**	**25,000**	**25,000**	**25,000**	**25,000**	**-**	12
13				13							13
14				14	**REQUIREMENTS - MATERIALS & SERVICES**						14
15	7,172	-	25,000	15	OWEB Small Grants	25,000	25,000	25,000	25,000	-	15
16			-	16	Other Grants - Local Emergency Planning Committee (LEPC)					-	16
17	**7,172**	**-**	**25,000**	17	**TOTAL MATERIALS & SERVICES**	**25,000**	**25,000**	**25,000**	**25,000**	**-**	17
18				18							18
19				19							19
20				20							20
21				21							21
22	**7,172**	**-**	**25,000**	22	**Total Expenses**	**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	**7,172**	**-**	**25,000**	28	**TOTAL REQUIREMENTS**	**25,000**	**25,000**	**25,000**	**25,000**	**-**	28

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05/20/22
Accrual Basis

EMSWCD
Balance Sheet Prev Year Comparison
As of April 30, 2022

	Apr 30, 22	Apr 30, 21	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	100,418.95	119,557.20	-19,138.25	-16.01%
1010 · LGIP savings acct #1	12,149,858.96	12,178,860.34	-29,001.38	-0.24%
Total Checking/Savings	12,250,277.91	12,298,417.54	-48,139.63	-0.39%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receiveable	139,137.47	146,131.64	-6,994.17	-4.79%
1200 · Accounts Receivable - Other	13,460.31	10,041.22	3,419.09	34.05%
Total 1200 · Accounts Receivable	152,597.78	156,172.86	-3,575.08	-2.29%
Total Accounts Receivable	152,597.78	156,172.86	-3,575.08	-2.29%
Other Current Assets				
1300 · Prepaid Expense	3,807.94	1,608.74	2,199.20	136.7%
Total Other Current Assets	3,807.94	1,608.74	2,199.20	136.7%
Total Current Assets	12,406,683.63	12,456,199.14	-49,515.51	-0.4%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	325,358.64	8,970.97	2.76%
1502 · Accumulated Depreciation	-247,506.71	-215,195.44	-32,311.27	-15.02%
Total 1500 · Fixed Assets	86,822.90	110,163.20	-23,340.30	-21.19%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-224,973.19	-208,489.31	-16,483.88	-7.91%
1605 · Building/Capital Improvements	1,345,133.76	1,334,113.45	11,020.31	0.83%
1606 · Accum Depreciation Improvements	-288,405.26	-243,842.97	-44,562.29	-18.28%
Total 1600 · Building	1,326,271.73	1,376,297.59	-50,025.86	-3.64%
1700 · Land	5,741,336.47	4,891,365.99	849,970.48	17.38%
Total Fixed Assets	7,154,431.10	6,377,826.78	776,604.32	12.18%
TOTAL ASSETS	**19,561,114.73**	**18,834,025.92**	**727,088.81**	**3.86%**

10:43 AM
05/20/22
Accrual Basis

EMSWCD
Balance Sheet Prev Year Comparison
As of April 30, 2022

	Apr 30, 22	Apr 30, 21	$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	49,035.16	43,935.52	5,099.64	11.61%
Total Accounts Payable	49,035.16	43,935.52	5,099.64	11.61%
Credit Cards				
2050 · Beneficial Credit Cards				
2054 · Visa - RS - 2818	2,279.00	35.00	2,244.00	6,411.43%
2058 · Visa - SW - 1901	971.79	0.00	971.79	100.0%
2059 · Visa - AB - 2529	0.00	0.50	-0.50	-100.0%
2061 · Visa - NH - 4046	1,346.25	0.00	1,346.25	100.0%
2062 · Visa - SS - 8195	2,898.20	0.00	2,898.20	100.0%
Total 2050 · Beneficial Credit Cards	7,495.24	35.50	7,459.74	21,013.35%
Total Credit Cards	7,495.24	35.50	7,459.74	21,013.35%
Other Current Liabilities				
2105 · FSA Liabilities	1,494.74	463.61	1,031.13	222.41%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	57,324.38	110,333.44	-53,009.06	-48.04%
2110 · Direct Deposit Liabilities	49.18	49.18	0.00	0.0%
2150 · Accrued Compensated Absences	147,592.79	137,219.04	10,373.75	7.56%
Total Other Current Liabilities	209,161.09	250,765.27	-41,604.18	-16.59%
Total Current Liabilities	265,691.49	294,736.29	-29,044.80	-9.86%
Total Liabilities	265,691.49	294,736.29	-29,044.80	-9.86%
Equity				
3900 · Retained Earnings-Unrestricted	10,592,285.20	9,219,213.77	1,373,071.43	14.89%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,367,746.81	6,659,976.81	-292,230.00	-4.39%
3952 · Projects & Cost Share	811,100.32	735,596.32	75,504.00	10.26%
Total 3950 · Board Designated Restrictions	7,178,847.13	7,395,573.13	-216,726.00	-2.93%
Net Income	1,524,290.91	1,924,502.73	-400,211.82	-20.8%
Total Equity	19,295,423.24	18,539,289.63	756,133.61	4.08%
TOTAL LIABILITIES & EQUITY	**19,561,114.73**	**18,834,025.92**	**727,088.81**	**3.86%**

10:46 AM
05/20/22
Accrual Basis

EMSWCD
Profit & Loss Budget Performance
July 2021 through April 2022

	Jul '21 - Apr 22	YTD Budget	$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	5,333,509.07	5,137,567.00	195,942.07	103.81%	5,292,567.00
4400 · Event Income					
4420 · Native Plant Sale	300.00	50,000.00	-49,700.00	0.6%	50,000.00
Total 4400 · Event Income	300.00	50,000.00	-49,700.00	0.6%	50,000.00
4500 · Interest	49,878.24	98,364.00	-48,485.76	50.71%	118,000.00
4600 · Grants					
4610 · Federal	0.00	15,000.00	-15,000.00	0.0%	15,000.00
4620 · State	72,522.89	72,522.88	0.01	100.0%	87,906.50
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	72,522.89	112,522.88	-39,999.99	64.45%	127,906.50
4700 · Sale of Real Property	1.00				
4800 · Rental Income	64,208.94	42,240.00	21,968.94	152.01%	44,010.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	8,647.19	0.00	8,647.19	100.0%	0.00
4900 · Misc Income - Other	0.00	9,950.00	-9,950.00	0.0%	9,950.00
Total 4900 · Misc Income	8,647.19	9,950.00	-1,302.81	86.91%	9,950.00
Total 4000 · Income	5,529,067.33	5,450,643.88	78,423.45	101.44%	5,642,433.50
Total Income	5,529,067.33	5,450,643.88	78,423.45	101.44%	5,642,433.50
Gross Profit	5,529,067.33	5,450,643.88	78,423.45	101.44%	5,642,433.50
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	1,509,933.40	1,621,673.91	-111,740.51	93.11%	1,950,883.00
5200 · Payroll Taxes	146,834.37	141,289.63	5,544.74	103.92%	170,106.00
5300 · Wkrs Comp Insurance	15,135.07	22,407.00	-7,271.93	67.55%	22,407.00
5400 · Emp Benefits	351,912.10	422,022.00	-70,109.90	83.39%	506,891.00
Total 5000 · Payroll Expenses	2,023,814.94	2,207,392.54	-183,577.60	91.68%	2,650,287.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	20,026.35	20,000.00	26.35	100.13%	24,000.00
6010 · Contracted Audit Services	5,650.00	6,000.00	-350.00	94.17%	6,000.00
6020 · Contracted Attorney	26,675.00	152,467.00	-125,792.00	17.5%	182,000.00
6050 · Contracted Services	470,269.44	1,061,683.68	-591,414.24	44.3%	1,272,976.00
6065 · Contracted IT Support	17,030.00	20,000.00	-2,970.00	85.15%	24,000.00
Total 6000 · Professional Services	539,650.79	1,260,150.68	-720,499.89	42.82%	1,508,976.00
6100 · Admin					
6110 · Audit Filing Fee	250.00	250.00	0.00	100.0%	250.00
6120 · Bank Charges	756.43	2,384.00	-1,627.57	31.73%	2,475.00
6130 · Bulk Mail Permit Renewal	265.00	275.00	-10.00	96.36%	275.00
6135 · Legal Notice	2,001.42	2,500.00	-498.58	80.06%	3,000.00
6140 · Payroll Svcs	423.25	542.00	-118.75	78.09%	650.00
6150 · Licenses & Fees	4,634.26	6,397.68	-1,763.42	72.44%	7,496.00
6160 · Taxes	8,314.64	8,050.00	264.64	103.29%	8,050.00
Total 6100 · Admin	16,645.00	20,398.68	-3,753.68	81.6%	22,196.00
7100 · Occupancy					
7110 · Utilities	13,322.98	19,424.00	-6,101.02	68.59%	22,566.00
7120 · Telecommunications	20,045.08	22,349.74	-2,304.66	89.69%	26,820.00
7130 · Repairs/Maintenance	20,950.87	37,717.32	-16,766.45	55.55%	44,350.00
Total 7100 · Occupancy	54,318.93	79,491.06	-25,172.13	68.33%	93,736.00
7500 · Insurance					

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Accrual Basis

EMSWCD
Profit & Loss Budget Performance
July 2021 through April 2022

	Jul '21 - Apr 22	YTD Budget	$ Over Budget	% of Budget	Annual Budget
7505 · General Liability Insurance	10,784.00	12,000.00	-1,216.00	89.87%	12,000.00
7510 · Property Insurance	6,628.00	5,000.00	1,628.00	132.56%	5,000.00
7515 · D & O Anti Crime	283.00	500.00	-217.00	56.6%	500.00
7540 · Vehicle insurance	2,349.00	2,500.00	-151.00	93.96%	2,500.00
Total 7500 · Insurance	20,044.00	20,000.00	44.00	100.22%	20,000.00
8100 · Office Expenses					
8110 · Office Supplies	2,299.86	6,362.01	-4,062.15	36.15%	7,450.00
8115 · Postage, Delivery	252.73	7,525.66	-7,272.93	3.36%	8,600.00
8120 · Printing, Copying	3,628.33	17,334.00	-13,705.67	20.93%	20,100.00
8130 · Furnishings & Equipment	10,636.84	16,562.00	-5,925.16	64.22%	19,190.00
Total 8100 · Office Expenses	16,817.76	47,783.67	-30,965.91	35.2%	55,340.00
8200 · Production					
8210 · Advertising	7,953.80	7,368.00	585.80	107.95%	8,700.00
8230 · Signage, Banners, Displays	553.59	4,219.32	-3,665.73	13.12%	4,800.00
8250 · Public Relations Promo	604.21	15,586.00	-14,981.79	3.88%	18,700.00
Total 8200 · Production	9,111.60	27,173.32	-18,061.72	33.53%	32,200.00
8500 · Programs & Projects					
8505 · Dues	18,539.92	11,843.40	6,696.52	156.54%	13,925.00
8506 · Subscriptions	32,590.30	34,581.00	-1,990.70	94.24%	38,898.00
8510 · Contracts w/ Partners/Lndownrs	132,291.09	104,168.00	28,123.09	127.0%	125,000.00
8520 · Grants to Others	1,026,553.31	1,189,165.00	-162,611.69	86.33%	1,422,000.00
8530 · Program Supplies	46,810.30	65,912.00	-19,101.70	71.02%	71,940.00
8540 · Plants & Materials	15,418.25	70,001.32	-54,583.07	22.03%	80,000.00
8560 · Space Rental	502.45	4,151.32	-3,648.87	12.1%	5,002.00
8570 · Equip Rental	115.00	11,484.00	-11,369.00	1.0%	12,260.00
8580 · Vehicles Rent/Lease	6,995.89	6,670.00	325.89	104.89%	8,000.00
Total 8500 · Programs & Projects	1,279,816.51	1,497,976.04	-218,159.53	85.44%	1,777,025.00
8600 · Training					
8610 · Training/Development Staff	10,946.92	15,942.82	-4,995.90	68.66%	19,550.00
8620 · Training/Development Board	0.00	5,834.00	-5,834.00	0.0%	7,000.00
Total 8600 · Training	10,946.92	21,776.82	-10,829.90	50.27%	26,550.00
8700 · Travel					
8730 · Out of Town Travel- Staff	0.00	8,300.68	-8,300.68	0.0%	9,330.00
8740 · Out of Town Travel - Board	0.00	2,000.00	-2,000.00	0.0%	2,000.00
8750 · Local Mlg, Pkg, Bus - Staff	3,629.15	8,100.68	-4,471.53	44.8%	9,800.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	420.00	-420.00	0.0%	500.00
Total 8700 · Travel	3,629.15	18,821.36	-15,192.21	19.28%	21,630.00
8800 · Volunteers					
8810 · Volunteer Recog	12,752.14	15,635.32	-2,883.18	81.56%	17,940.00
8820 · Vol Refreshments	174.75	12,742.00	-12,567.25	1.37%	15,170.00
Total 8800 · Volunteers	12,926.89	28,377.32	-15,450.43	45.55%	33,110.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	0.00	30,000.00	-30,000.00	0.0%	30,000.00
9030 · Improvements On Real Property	17,053.93	94,400.00	-77,346.07	18.07%	104,400.00
9040 · Purchase of Real Property	0.00	6,339,977.00	-6,339,977.00	0.0%	6,839,977.00
Total 9000 · Capital Outlay	17,053.93	6,464,377.00	-6,447,323.07	0.26%	6,974,377.00
Total Expense	4,004,776.42	11,693,718.49	-7,688,942.07	34.25%	13,215,427.00
Net Ordinary Income	1,524,290.91	-6,243,074.61	7,767,365.52	-24.42%	-7,572,993.50
Net Income	**1,524,290.91**	**-6,243,074.61**	**7,767,365.52**	**-24.42%**	**-7,572,993.50**

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Accrual Basis

EMSWCD
Profit & Loss by Class
July 2021 through April 2022

	General Fund					Special Funds		
	Finance & Operations	Rural Lands	Urban Lands	Conservation Legacy	HIP	Grants Fund	Land Conservation Fund	TOTAL
Ordinary Income/Expense								
Income								
4000 · Income	5,381,633.45	46,150.89	654.00	32,902.00	31,559.94	4,822.28	31,344.77	5,529,067.33
Total Income	5,381,633.45	46,150.89	654.00	32,902.00	31,559.94	4,822.28	31,344.77	5,529,067.33
Gross Profit	5,381,633.45	46,150.89	654.00	32,902.00	31,559.94	4,822.28	31,344.77	5,529,067.33
Expense								
5000 · Payroll Expenses	474,080.81	621,706.55	406,773.45	317,000.08	204,254.05	0.00	0.00	2,023,814.94
6000 · Professional Services	215,323.71	168,200.55	85,719.00	47,327.59	23,079.94	0.00	0.00	539,650.79
6100 · Admin	7,511.43	140.00	32.87	7,715.69	1,245.01	0.00	0.00	16,645.00
7100 · Occupancy	24,767.17	2,859.54	1,747.33	2,245.36	22,699.53	0.00	0.00	54,318.93
7500 · Insurance	20,044.00	0.00	0.00	0.00	0.00	0.00	0.00	20,044.00
8100 · Office Expenses	8,200.68	4,361.79	722.33	2,888.16	644.80	0.00	0.00	16,817.76
8200 · Production	6,586.01	498.87	1,500.72	526.00	0.00	0.00	0.00	9,111.60
8500 · Programs & Projects	24,285.35	25,783.92	11,298.51	15,667.05	43,937.28	958,844.40	200,000.00	1,279,816.51
8600 · Training	8,690.42	947.50	209.00	790.00	310.00	0.00	0.00	10,946.92
8700 · Travel	240.61	2,559.52	94.08	309.51	425.43	0.00	0.00	3,629.15
8800 · Volunteers	5,843.13	500.00	100.00	5,728.86	754.90	0.00	0.00	12,926.89
9000 · Capital Outlay	0.00	0.00	0.00	0.00	17,053.93	0.00	0.00	17,053.93
Total Expense	795,573.32	827,558.24	508,197.29	400,198.30	314,404.87	958,844.40	200,000.00	4,004,776.42
Net Ordinary Income	4,586,060.13	-781,407.35	-507,543.29	-367,296.30	-282,844.93	-954,022.12	-168,655.23	1,524,290.91
Net Income	**4,586,060.13**	**-781,407.35**	**-507,543.29**	**-367,296.30**	**-282,844.93**	**-954,022.12**	**-168,655.23**	**1,524,290.91**
Annual Appropriation by Program	**$1,377,686**	**$1,269,275**	**$932,920**	**$635,338**	**$463,232**	**$1,522,000**	**$6,989,977**	
Percent of Fiscal Year Passed	**83%**	**83%**	**83%**	**83%**	**83%**	**83%**	**83%**	
Percentage of Appropriation Spent	**58%**	**65%**	**54%**	**63%**	**68%**	**63%**	**3%**	
Year-To-Date Appropriation by Program (as of 4/30/22)	**$1,164,115**	**$1,054,710**	**$783,481**	**$538,765**	**$394,339**			
Year-To-Date Percentage of Appropriation Spent (as of 4/30/22)	**68%**	**78%**	**65%**	**74%**	**80%**			