



Board of Directors Meeting Agenda

East Multnomah Soil and Water Conservation District

Wednesday, January 4, 2023, 6:00 – 8:15 PM

To be held at the EMSWCD Office at 5211 N Williams Ave, Portland, OR 97217 or
attend online <https://meet.goto.com/578282301> United States (Toll Free): 1 866 899

4679 United States: +1 (571) 317-3116 Access Code: 578-282-301

AGENDA

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet
1	6:00 20 min	Swearing in of Newly Elected Directors: Mike Guebert & Jasmine Zimmer-Stucky Oath of Office Board Officer & Assignments Board Committee Assignments	Information/ Decision	Masterson/ Hamilton	N/A
2	6:20 10 min	Welcome and meeting called to order: • Introductions • Review/revise agenda • Review previous action items • Review/approve Annual & December Board Meeting Minutes	Information/ Decision	Board Chair	a) 12/5/2022 Annual & Board Meeting Minutes
3	6:30 5 min	Time reserved for public comment and introductions ¹	Information	Public	N/A
DISTRICT BUSINESS					
4	6:35 15 min	Executive Director Workplan	Information/ Decision	Hamilton	a) ED Workplan
5	6:50 5 min	Additional PIC Grant Review Committee Members Approval	Information/ Decision	Hamilton/Kent	N/A
6	6:55 20 min	Executive Director and Leadership Team Updates	Information	Hamilton/ Leadership Team	a) ED & L-Team Updates Memo b) Something to Celebrate
FINANCE AND OPERATIONS					
7	7:15 10 min	FY22-23 Budget Amendment & Resolution	Information/ Decision	Mitten	a) FY22-23 Budget Amendment Resolution 2023-1-01 b) FY22-23 Budget Document

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/>



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8	7:25 15 min	Monthly Financial Reports: November 2022	Information	Mitten	a) November 2022 Financial Reports
BOARD OF DIRECTORS BUSINESS					
9	7:40 30 min	Board of Directors Discussion: Idea: Board Work Sessions	Information/ Discussion	Board of Directors	N/A
CLOSING ITEMS					
10	8:10 5 min	• Announcements and reminders • Action items • Adjourn meeting	Information	Board Chair	N/A



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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							
FY22-23	2022	July	6		x		
		August	1			x	
		September	x				
		October	3			17	
		November	7		21		
		December	5				
	2023	January	4		30	18	
		February	6				
		March	6	6	27		
		April	3	3		17	
		May	1	1	22		
		June	5				

Internal EMSWCD Teams

- Equity Team: Heather Nelson Kent, Matt Shipkey, Alex Woolery, Jon Wagner, Tiffany Mancillas, Jeremy Baker
- CLIP Team: Jeremy Baker, Whitney Bailey, Julie DiLeone, Kathy Shearin
- Safety Committee: Scot Wood (lead), Jon Wagner, Katie Meckes, Jeremy Baker, Sasha Schwenk

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 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
-

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

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

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



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

Monday, December 5th, 2022

2022 Annual Meeting

6:03pm- Meeting Called to Order and Welcome

Guebert called to order the Annual Meeting of the EMSWCD Board of Directors at 6:03pm on Monday, December 5th, 2022, at the EMSWCD Office in Portland, OR.

6:03pm- Introductions, Review/revise agenda

Guebert conducted introductions of the Board of Directors for the record. A sign in sheet was passed around for staff and members of the public. The following persons were present:

Board of Directors: Mike Guebert (Zone 3 Director, Chair), Jasmine Zimmer-Stucky (At-Large 2 Director, Vice-Chair), Laura Masterson (Zone 2 Director, Secretary), Jim Carlson (At-Large 1 Director, Treasurer), Joe Rossi (Zone 1 Director)

EMSWCD Staff: Nancy Hamilton (Executive Director), Dan Mitten (CFO), Julie DiLeone (Rural Lands Program Supervisor), Kathy Shearin (Urban Lands Program Supervisor)(virtual), Alex Woolery (IT and Analytic Specialist), Asianna Fernandez (Executive Assistant), Chelsea White-Brainard (Senior Rural Outreach & Education Specialist), Chris Aldassy (Senior Rural Conservationist), Heather Nelson Kent (Grants Program Manager), Jeremy Baker (Senior Rural Conservationist), Jon Wagner (Senior Rural Conservationist), Katie Meckes (Urban Lands Planner), Lucas Nipp (Senior Rural Conservationist), Matt Shipkey (Land Legacy Program Manager), Monica McAllister (Community Connection Liaison), Rowan Steele (Headwaters Farm Program Manager), Sasha Schwenk (Operations Administrative Assistant), Tiffany Mancillas (Urban Lands Education & Outreach Coordinator), Whitney Bailey (Senior Urban Conservationist)

Guests: Angela Zehava, Don Kloft (Oregon Department of Agriculture)

No revisions to the agenda.

6:03pm- Recognition Awards

Hamilton presented the EMSWCD Service Awards:

- Hamilton presented an award to Kathy Shearin - 20-year anniversary!
- Lucas Nipp – 15-year anniversary!
- Rowan Steele – 10-year anniversary!
- Jon Wagner - 10-year anniversary!
- Whitney Bailey – 5-year anniversary!
- Matt Shipkey – 5-year anniversary!

Hamilton also noted Mike Guebert's 10-year anniversary as a Board Member.

Hamilton announced the Employee of the Year: **Chris Aldassy!**

DiLeone presented brief highlights on why Chris Aldassy won employee of the year.

- Hired for a temporary position in 2007, changed to a permanent position in 2008.
- Handles Weed Control in the Rural Areas of our District.
- Master of communicating and keeping relationships with landowners and the community.
- Initiated the Vine Control work in the Columbia Gorge.
- Forest Service and State Parks Service relied heavily on Chris to manage weeds after the Eagle Creek Fire.

**Annual Meeting and Board of Directors FINAL Meeting Minutes****12/6/2021**

- Did an amazing job at adapting during the Pandemic- kept large scale projects running.
- Part of the Strategic Planning Team – tuned in to each meeting even from the field on his phone!

6:11pm- Annual Report Presentation and Approval

Hamilton introduced the EMSWCD Fiscal Year 2021-2022 Annual Report.

White-Brainard and **Fernandez** presented the FY 21-22 Annual Report, using the Prezi platform. The goal of this year's Annual Report curated on the Prezi platform was to show the Board, partners, and all constituents what kind of work staff does, and where it happens within the District boundaries, in a fun, accessible, and interactive way. It was important for the public, in particular, to understand what the program is about, what the problem was that the project is looking to solve, and the work we did to help solve it in the last fiscal year. Each story is formatted in this narrative.

<https://emswcd.org/about/organizational-resources/budgets-reports-and-plans/annual-report-21-22/>

The Board extended their thanks for the work on this Report, and called it, "the most fun you could have with an Annual Report."

MOTION: Carlson moved to approve the Fiscal Year 2021-2022 Annual Report as presented in the packet. Masterson 2nd, motion moved unanimously (5-0).

Action Item: Fernandez to provide a printed version of the FY 21-22 Annual Report at the January Board Meeting.

6:24pm- Audit Presentation and Approval

Mitten presented EMSWCD's Fiscal Year 2021-2022 Financial Audit Report and summarized the findings, pointing out key informational pieces to the Board.

- Field work went smoothly. Some areas were underspent. Reasons included:
 - No Plant Sale in 2022. Will resume in 2023.
 - No website redesign in 2022. Will move forward in 2023 with Strategic Plan as a guide.
 - Didn't engage some of the contractors that we planned on due to Covid surges and other circumstances beyond our control.
 - Gap between a few staff departures and onboarding new staff.
 - Actualized Cost of Living Index was less than budgeted for.
 - We always budget for full merit increases, not every staff member got max merit percentage.

Outcome: The underspend results in a larger ending fund balance for the General Fund which translates into a larger beginning fund balance for 2023-2024 budget cycle. This underspend shows up in the budget in several ways but mostly identifiable in F&O, Rural Lands, and Urban Lands for contracted services, capital projects, and procurements.

- There was an adjusting journal entry for accrued payroll liabilities from a previous audit year that needed reversing out in the FY21-22 year. The result of this adjusted journal entry reduced our liabilities and expenses for the fiscal year. This also made the underspend look larger
- Highlights:
 - Property tax revenue were \$5,699,123, which is an increase of \$151,423 over the previous fiscal year.
 - Overall Net position increased by \$614,341 from prior fiscal year.
 - Expenditures were \$5,084,782 which is an increase of \$663,882 over 20-21.
- Pages 7 & 8 are government wide reports, which capitalizes fixed assets and depreciates them. And on pages 9 & 10 are fund basis reports which expense fixed assets as capital outlay. The fund basis is closer to a cash basis method of accounting. These won't match due to different ways of accounting.

MOTION: Masterson moved to approve the FY21-22 Financial Audit Report as presented in the packet. Carlson 2nd, motion passed unanimously (5-0).



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The Board thanked Mitten for his work and expressed their appreciation for keeping the District on track.

Closing Items and Action Items:

Fernandez to provide a printed version of the FY 21-22 Annual Report at the January Board Meeting.

6:32pm- Adjourn Meeting

Guebert adjourned the FY 21-22 Annual Meeting at 6:32 pm.

**Annual Meeting and Board of Directors FINAL Meeting Minutes****12/6/2021****December 2022 Board of Directors Meeting****7:01pm- Meeting Called to Order and Welcome**

Guebert called to order the regular meeting of the EMSWCD Board of Directors at 7:01pm on Monday, December 5th, 2022, at the EMSWCD Office in Portland, OR.

7:01pm- Introductions, Review/revise agenda

Guebert conducted introductions of the Board of Directors for the record. A sign in sheet was passed around for staff and members of the public. The following persons were present:

Board of Directors: Mike Guebert (Zone 3 Director, Chair), Jasmine Zimmer-Stucky (At-Large 2 Director, Vice-Chair), Laura Masterson (Zone 2 Director, Secretary), Jim Carlson (At-Large 1 Director, Treasurer), Joe Rossi (Zone 1 Director)

Staff: Nancy Hamilton (Executive Director), Dan Mitten (CFO), Kathy Shearin (Urban Lands Program Supervisor) (virtual), Julie DiLeone (Rural Lands Program Supervisor), Heather Nelson Kent (Grants Program Manager), Matt Shipkey (Land Legacy Program Manager), Whitney Bailey (Senior Urban Conservationist), Lucas Nipp (Senior Rural Conservationist), Asianna Fernandez (Executive Assistant)

Guests: Chris Wallace Caldwell (Catalysis), Jamila Dozier (Catalysis), Don Kloft (ODA)

7:03pm - Public Comment

Don Kloft (ODA) introduced himself and noted that they have just recently completed a biennial review of the Lower Willamette Agricultural Water Quality Plan recently. The meeting went well, notes are still being put together and he will get back to us when they are completed.

7:04pm - Previous Action Items:

- **Fernandez** to add to Climate Committee discussion to December Board Meeting Items. -**Done**
- **Fernandez** to add topic of Board Membership qualifications around land ownership as an agenda item in the Spring Board Meetings. -**In Process**
- **Hamilton** to present an Executive Director Work Plan at the January 2023 Board of Directors Meeting. -**In Process**
- **Hamilton** to develop a brief monthly memo that supports specific details of the Executive Director Updates at future Board Meetings. -**Done**

7:04pm - Approval of Minutes:

MOTION: Zimmer-Stucky moved to approve November 7 and 9, 2022 Board Meeting Minutes, Masterson 2nd, motion passed unanimously (5-0).

7:05pm - Executive Director Update

Hamilton presented the Executive Director (ED) highlights:

- Strategic Plan finished.
- Annual Report finished.
- LLC meeting (Dec 6, 2022) at Nadaka Nature Park planned.
 - Shearin, McAllister, DiLeone, and Mitten working with Shipkey and Kent as a group effort which cross various perspectives for tomorrow's meeting.
- Working on the ED annual workplan, which will be provided for January Board meeting. Working on reframing the District's workplans, this will be a test to see what works and what isn't useful in providing accountability.
- Reinstating Leadership Team Updates tonight. Looking for feedback from Board members.
- Recent External Meeting: Mitra Anoushiravani from Senator Merkley's office visited Headwaters Farm to see if Senator Merkley would like to tour the farm. The Senator is focused on climate and

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interested in rethinking working lands ideas.

Next few months:

- Rethinking what, how, why we do our work, using the strategic plan, to present recommendations to the Board in sync with the budget process.
- Budget Planning: What would we do if we had “X” amount of money?
- Leadership Team meeting with Jill Critchfield to go over survey results on the Performance Evaluation process to present ideas to the Personnel Committee. No decision required.
- Moving forward with planning 2x1 meetings with Board Members. If Board would like to have a 1x1 meeting, feel free to make a request to Fernandez.

Upcoming External Meetings:

- Tara Wilkinson - Intertwine Alliance
- Nellie McAdams - Oregon Agricultural Trust on land acquisition and managing properties.
- Jim Middaugh – Multnomah County Drainage District. About to launch a big infrastructure project.

Celebration:

The USDA Grant application has been sent in. We should hear the results in the next few months. The Land & Capital Access Pilot Project will test four innovative, cost-effective approaches to land and capital access for underserved farmers. The project will provide onramps for farmers at varying levels of readiness with a focus on regenerative farming. We will intensively track each participant throughout the grant period to learn what program supports helped them succeed; what impact the programs had on their farm income; whether we met our three goals of land access, capital access, and land loss prevention; and what changes need to be made.

- Where is other money coming into the state and how do we use that funding with our own funds and skill sets to try new projects?

*Disregard the end notes in the memo for the January Board meeting. They are ideas to talk about at the next Board Meeting but aren't fully formed yet.

Action Item: Fernandez to update the committee meeting table under board agendas.

7:15pm- Leadership Team Updates

Hamilton presented Conservation Legacy Team updates:

- Headwaters Farm (HWF) Hall Meeting taking place this week. clarification and accountability on the expectations from farmers and other updates to the Farmers Manual will be reviewed.
- **Action Item: Hamilton to provide the website link to the new Farmers Manual for the Board.**
- Closed on the Mainstem/ Full Cellar Farm. Shipkey created a photo book of the farm for Emily Cooper.
- Closed on the Nestwood Property last Friday. We don't have any ownership or management responsibilities. Will work with the Columbia Land Trust on access opportunities.
 - **Shipkey** worked with Kent and McAllister on ideas on how to work with Columbia Land Trust on public access. Put together a list of principles that will inform the process for the year. Looking to make the focus on access for urban residents.
 - **Masterson** in conversations that we've had with Farm Access Equity Advisory Group on Native American access, Nestwood seems like the best place for that work.
- The Dianna Pope Natural Area (DPNA) sign is now up on site at HWF. HWF team is working on landscaping around it.

Mitten presented Finance & Operations Team updates:

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- Website is now translated into 12 different languages via a plug-in on the website itself. If you find errors, please let F&O know. It uses neural translations rather than simple machine translations.
- F&O has been assisting Urban Lands on the logistical aspects of planning for the Plant Sale 2023 event.
- Working on getting our brand out more; branded gear, tents, business cards, etc. with our logo.
- Landscaping and updates to the Office: Front steps are new, the sign on the front of the office is being refurbished.
- Safety Committee updated the Workplace Safety & Security Protocols and Practices and will be presented at the January Personnel Committee Meeting.

Shearin presented Urban Lands updates:

- Plant Sale 2023 will be up and running again. A District-wide event, spearheaded by Urban Lands with help from the entire District. We will be doing a different kind of outreach process this year by strategically sending outreach postcards to focused areas with less tree cover and more heat island impacts/deaths.
 - **Guebert:** Do you plan on it selling out quickly again? **Shearin** Yes.
- Will be opening the online plant sale store in the evening instead of the morning in hopes that it will help more people get the plants they want.
- Pick-up Day: Saturday, February 18th, 2023, at the office.
- Working on the Workshops: Added 3 new topics which we're getting great attendance on so far: climate, water conservation, and landscaping for wildlife. All online, working on getting back to in person/hybrid as well.
- Shaul Property: Gresham reached out for feedback on their Forest Management framework plan on forest thinning for root rot and density. Recommended they keep as many trees as possible/safe. Wanted to purchase the site as it represented a good piece of urban forestry.

DiLeone presented Rural Lands updates:

- Portland Water Bureau to provide funding (almost \$50k) for weed control for the first time in the Sandy watershed as part of their mitigation plan for drinking water.
- Updates on internal collaboration: transitioning some of the work Shipkey has done in the past on Agricultural Management Plan development and monitoring to Baker.
- Referring to Ag Water Quality Plans and Rules from ODA: both Lower Willamette and Sandy Advisory Committees will be creating new rules on Mercury and temperature changes in the watersheds. We need to recruit some new people to the local advisory committee- suggested that Board members join! The next Lower Willamette biennial review will be in 2024. The Sandy's will be in 2023, but new rules will not be considered until 2025.
 - **Kloft** There's a commitment of 12-15 hours of time in a 2-year period. Important to the management area to see what is needed on compliance. Max 12 members, 8 preferred to be farmers.
 - **Action Item: DiLeone to send information on joining the watershed advisory committees.**

Guebert These updates hit all the high points and give a good high-level overview of the District.

Zimmer-Stucky liked to hear about the overlap of all the programs on different projects.

All Board approved of the content and the amount of content presented from each program area.

7:40pm- PIC Grants Review Committee

Kent presented the PIC Grant Review Committee list of members.

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- Grant applications due on December 15th at 4pm.
- 22 applications have been started so far.
- Since submitting the document, one member declined (Bruce Barbarasch)
- Five returning committee members out of the 9 candidates.
- Has one more person in mind to contact in hopes they'd like to replace the member who declined.
- The Committee meets from February to March. Review committee members receive applications in early/mid-January. Estimate about 20-25 hours total time commitment from review committee members including reading, scoring and attending the meeting.

Carlson and Guebert will participate on the PIC Grants Review Committee.

MOTION: Zimmer-Stucky moved to approve the 2023 PIC Grants Review Committee as presented minus Barbarasch and adding Carlson and Guebert. Masterson 2nd, motion passed unanimously (5-0).

7:51pm- Strategic Plan Presentation

Hamilton presented EMSWCD's 5-year Strategic Plan.

- Caldwell and Dozier have been guiding the District through this process, with the staff Strategic Planning Team.
- This plan will be used as a framework to guide the District's decision-making processes. Instead of structured goals, it will be used to consider how we do our work through 2027 more flexibly.
- The plan shows that the District's mission is soil and water health with overarching priority lenses of equity/inclusion and climate action.
- The District will be launching more significant stakeholder engagement early in 2023: landowners, farmers, partners, grantees, etc. to reach those who don't know enough about us yet.
- EMSWCD's work exists in 3 core categories: Agriculture and Working Lands (lands utilized for farming and grazing), Natural Spaces (land and water managed for healthy fish and wildlife habitat), Urban and Built Environment (human-dominated spaces).
- Priorities for our work (stemming from workshops, surveys, feedback from staff and Board):
 - Water quality, soil quality, impacts from climate change, access and inclusion, farmland access, water conservation, fish and wildlife habitat, local food production.
 - Agriculture and Working Lands:
 - Striving for economic resiliency for farmers, helping with access to land, sharing resources for urban gardening, promoting sustainable practices that support soil and water health, mitigating climate impacts, creating strong networks for sharing information and best practices.
 - Natural Spaces:
 - Promoting soil and water health, access to people who have been historically excluded from natural spaces, partnering with organizations that focus on building healthy and accessible spaces
 - Urban and Built Environment:
 - Strategically thinking about commercial, industrial, community spaces, developing innovative ways we can work in built environments.
- Recurring emerging themes: communication and outreach, leveraging our funding, accountability (measuring qualitatively and quantitatively)
- Eligibility issues for people who can run for the Board of Directors and Census results within and outside of the Urban Growth Boundary.

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Hamilton Staff will come back to the Board with recommendations on an overall plan for the upcoming year, programs and goals related to what the plan identifies, and more information on stakeholder engagement.

Guebert This was a monumental effort, creating this plan from scratch. Appreciates all the work that went into it from the Board and staff. Sees this plan as a framework to use frequently per project and for all future plans.

Masterson In awe that the whole year's work went into these few pages. It is constructively pointing forward and represents all the conversations and questions that were addressed throughout the year. Would like for it to be printed.

Hamilton Next year's recommendations on the budget will be based off of this plan. It can be a hardcopy that is kept at the table for each Board Meeting.

Action Item: Hamilton to create a printed version of the Strategic Plan to present to the Board and to keep at the conference table for future meetings.

Hamilton gave thanks to everyone on the Strategic Planning Team: Julie DiLeone, Kathy Shearin, Dan Mitten, Chelsea White-Brainard, Whitney Bailey, Katie Meckes, Asianna Fernandez, Chris Aldassy, Rowan Steele, Jamila Dozier, and Chris Caldwell. Also, thanks to Caldwell's team at Catalysis for putting together the final full report.

Carlson It was an interesting process to go through all the meetings and seeing the final result.

Zimmer-Stucky Looks forward to seeing all the priorities come into plan in the budget. Can see how staff is already bringing the mission and the two priority lenses together in current projects and decisions.

Masterson On page 14, is land access overall or specific to farms?

Hamilton Land access for farming. One other change, this plan is for 2023-2027.

Zimmer-Stucky Does this plan give staff the freedom and guidance they need to be creative and try new things as well as continue doing what is already working?

Hamilton Yes, these are the things we should be thinking about and the programs we have now could be done differently to reflect this.

Action Item: Hamilton to make CHANGES: Page 1: 2022-2027. Page 14: Farmland Access, Access and Inclusion changed to Equity and Inclusion.

MOTION: Masterson moved to approve Strategic Plan 2022-2027 as amended. Carlson 2nd, motion passed unanimously (5-0).

8:32 pm- Finance and Operations

Mitten presented the September 2022 Financial Report.

Nothing major to note on the Balance Sheet, it's consistent with previous months. In the P&L, there's nothing material not already noted. Couple of informational line items include Salaries and Wages are higher to-date but these are minor fluctuations due to staff departures. The bank charges in September are higher due to increased ACH and Wire transactions to-date. Office supplies, vehicle rent lease, and out of town travel in August contributed to being slightly over budget to-date but will even out over the months. Conservation Legacy is over to date, mostly due to timing of the budget. Overall good for the year.

Masterson Is the interest rate for the LGIP account increasing as well? **Mitten** Yes.

Mitten presented the October 2022 Financial Report.

The post audit adjustments show on the Balance Sheet. Assets show new Property Tax Receivables, Accumulated Depreciation and Liabilities show new values for Accrued Compensation Absences, LCF and Grants fund balances. P&L Budget shows similar to September's report. Taxes shows 1200% of budget only due to paying property taxes for multiple properties in October and budgeted in November. Will

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reflect on the November reports as in line with budget. Capital outlay shows the purchase of 2022 Great Plains 606 No Till Drill for HWF comprises \$21,500. Mitten noted that the county has turned over \$1.92M in property tax revenue to EMSWCD in November and on December 5th turned over \$2.85M.

8:38 pm- Board Discussion

Guebert The idea of a Climate Committee came from attending the OACD Conference. If climate mitigation is a priority of ours based on the plan created, this may be a good time to consider adding this to our list of committees at the District.

Masterson What would the goal be for the committee that wouldn't go through staff or regular Board meetings?

Guebert If opportunities are presented, do we want staff to simply present recommendations to the Board directly, or do we want the Board to deliberate on their own to get more in depth on the issues and decisions?

Masterson Would it be more focused on federal opportunities?

Guebert Initially, yes. But it could also be for general climate work throughout the District's projects. The idea of work sessions for the Board outside of Board meetings as well could be a different route to take on this, so that the Board can work on specific topics, once a quarter at least.

Masterson suggested starting with a work session on climate mitigation. We could focus them on our strategic priorities as well. Suggested 3 instead of 4 due to upcoming Budget season.

Carlson agrees, work sessions would be a better way for the Board to discuss specific issues.

Zimmer-Stucky also likes the idea of having Board work sessions, that are flexible on dates and who can or cannot attend.

Rossi is indifferent. If there's federal funding, we should strategize.

Action Item: Fernandez to add the topic of work sessions to the January's Board Meeting Agenda.

Masterson thanked the Leadership Team for being flexible in finding a new way to present high-level program updates to the Board.

Guebert feels more informed tonight than he has in a while with those Leadership Team updates.

8:50 pm- Closing Items

Guebert Term limits for officers are 2 years, and committee membership will be updated at the January PC meeting.

Mitten Newly elected Board members need to be sworn in before choosing committee meetings.

Hamilton Reminder that the LLC Meeting tomorrow, December 6th, will meet at the Nadaka Park Parking Lot.

Action Items

Fernandez to update the committee meeting table under board agendas.

Hamilton to provide the Board with the website link to the new Farmers Manual for the Board.

DiLeone to send the Board information on joining ODA committees.

Hamilton to create a printed version of the Strategic Plan to present to the Board and to keep at the conference table for future meetings.

Hamilton to make CHANGES: Page 1: 2023-2027. Page 14: Farmland Access, Access and Inclusion.

Fernandez to add the topic of work sessions to the January Board meeting agenda.

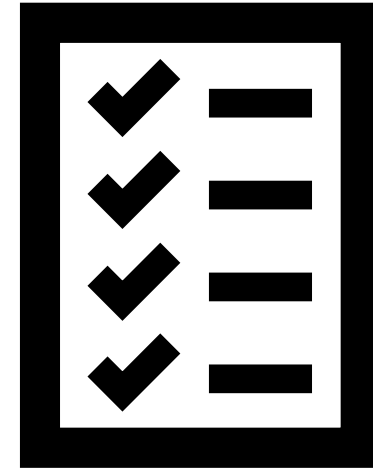
Fernandez to change the January Personnel Committee meeting to January 8th from 4pm to 6pm.

8:55 pm- Adjourned

Guebert adjourned the meeting at 8:55 pm.

2023 Annual Work Plan

Nancy Hamilton
Executive Director



What is to be celebrated from 2022?

Updated HR and Policy doc

Completed Strategic Plan

Began collaboration with my colleagues from surrounding SWCD's

Attended CONNECT conference and attended relevant webinars

Operationalized Equity Plan and over 40 action items are underway or completed

Major Priorities for 2023

Operationalize Strategic Plan into our Work Plans

Redesign our Website

Complete Office Modernization/Updates

Investigate Possible Federal Grants & Strategic Partnerships relative to our Core Priorities

Launch Lunch 'n Learns

Major Priorities for 2023

Acquire a CRM program for all teams to effectively track outreach, follow-up, etc. across programs

Continue to build momentum with external meetings that result in strategic partnerships and collaboration

Attend at least two conferences that will help us continue to improve how/what we do to meet our mission

Continue to pursue strategies for changing eligibility requirements for serving on the Board of Directors

Develop a coordinated communications strategy that serves the whole organization

Priority #1

Operationalize Strategic Plan with work plans

Specific Goals for this Objective

Conduct a series of Leadership Team meetings to develop an updated Districtwide Work Plan based on Strategic Plan Priorities

All Team Supervisors to build on Districtwide Work Plan to design program specific goals and objectives

Develop a budget that reflects the work we recommend for '23/'24 Fiscal Year

Priority #2 Redesign our Website

Specific Goals for this Objective

Develop an ad hoc web team internally

Inventory our needs in terms of content and accessibility & define goals for new site

Contract with a web designer

Internal team and web designer collaborate on new site

Launch new Website

Priority #3
Complete
Office
Modernization/
Updates

Specific Goals for this Objective

Present proposal to the Board

Get Bids

Work with Designer and Builder

Complete Upgrade

Priority #4 Investigate Possible Federal Grants

Specific Goals for this Objective

Work with NRCS, USDA, ODA to identify possible funding related to our priorities

Identify internal Ad Hoc team(s) to help ID areas of focus if we had additional resources

Work with contracted grant writer to pursue grants ID'd and approved by the Board

Present proposal to Board to pursue funding that helps achieve Strategic Plan priorities

Work with all relevant staff and partners to implement grant programs when successful

Priority #5 Launch Lunch 'n Learns

Specific Goals for this Objective

Poll staff about professional development interests

Develop an internal ad hoc team to schedule speakers and arrange for meals

Identify resources focused on core priorities from Strategic Plan

Convene at least four Lunch 'n Learns in next fiscal year

Priority #6 Acquire a new CRM program across the organization

Specific Goals for this Objective

Launch internal ad hoc team to identify all CRM-related needs across the organization

Research possible programs that will meet our needs

Present proposal to the Board to purchase & contract with implementer

Get all contacts/lists, etc. migrated to CRM program

Training for all staff on how to use the CRM and expectations moving forward

Priority #7
Continue to
build
momentum on
external
meetings and
potential
collaborations

Specific Goals for this Objective

Review list of external prospects – community and government partners, grantees, funders, etc.

Schedule at least three external meetings per month

Convene at least four half-day retreats with SWCD colleagues in the region

Share information back regularly with the staff and the board

Priority #8
Attend at least
two
conferences
each fiscal year
that support
our mission

Specific Goals for this Objective

Survey staff and colleagues to identify conferences happening that support our strategic plan

Ensure adequate funding for attending conferences

Commit to time and effort to attend

Share information and take-aways from each conference with staff and board

Priority #9
Continue to
pursue
strategies to
change
eligibility
requirements
for serving on
the Board

Specific Goals for this Objective

Continue conversations with state legislators

Continue to develop a strategy with
colleagues in other SWCD's

Communicate with OACD between
conferences to seed movement there

Assess if there is a path forward in the '24
short session

Priority #10
Develop a
coordinated,
districtwide
Communications
Strategy

Specific Goals for this Objective

Launch internal ad hoc team to brainstorm all needs, goals and internal skillsets

Contract with Communications Consultant to craft plan

Internal ad hoc team to serve as hub for implementing outreach efforts in an ongoing way

Track all outreach and successes and modify as needed

What support is needed to achieve these Objectives?

Staff participation and buy-in

Board financial and mission-focused input and support

Engagement by partners

Executive Director Update – January 4, 2023

Looking back:

- Completed ED Work Plan
- Had a productive LLC tour @ Nadaka and mtg nearby 12/6.
- Ongoing strategic planning time with Leadership Team to craft '23/'24 Annual Work Plan and Budget, using newly approved Strategic Plan as a framework

External meetings last month:

None. Thanksgiving holiday and leave time with family

Looking forward:

- Ongoing strategic planning time with Leadership Team to craft '23/'24 Annual Work Plan and Budget, using newly approved Strategic Plan as a framework
- Prep for Personnel Committee Mtg on January 18th
- Prep for Land Legacy Mtg on January 30th
- 2x1 mtg with Board members. Directors Joe Rossi & Jasmine Zimmer-Stucky on January 13th
- Staff and Team meetings will all be taking place in-person at the office beginning this month.

Upcoming external meetings:

- Nellie McAdams with Oregon Agricultural Trust on January 6th
- Roy Iwai with Multnomah County on January 9th
- Jon Blasher with Metro on January 19th
- Half-day retreat with colleagues from regional SWCD's in Eugene
- Tara Wilkinson with Intertwine (she asked to reschedule – working on a date)
- Jim Middaugh with MCDD (tbd)

Something to Celebrate:

Solve Pest Problems - A web tool that EMSWCD has supported both financially and by providing technical guidance and support has officially been launched! Please see your board packet for a letter of appreciation from OSU. This tool is almost a decade in the making and has involved several partners and many community members to create.

Until now, there has been no unified strategy or comprehensive educational resource to help Oregonians diagnose pest problems and determine effective, low-risk Integrated Pest Management (IPM) strategies for homes, buildings, landscapes, natural areas, and other non-agricultural locations. Kathy Shearin, Urban Lands Supervisor, has been EMSWCD's lead on this project. She will show an example page from the tool to whet your appetite to explore it further.

Leadership Team Updates – January 4, 2023

Nancy Hamilton, Interim Conservation Legacy Supervisor

- **Headwaters**

New incubator farmers – we are excited to offer space to three new farm businesses:

- *As You Are Farm* – Landon Berger grew up on a family farm in Hillsboro where he's been operating machinery and helping run the farm business since he was a pre-teen. After becoming disillusioned with conventional farming practices, he embarked on a journey to learn about sustainable agriculture. He has farmed at the Esalen Institute, Flying Coyote Farm, Stoneboat Farm, and run a 35-acre hemp

project on family land. In addition to farming, Landon is a psychologist and his long-term vision is blending a diversified vegetable production model with a therapeutic farm experience.

- *Kasama Farm* – Jihelah and Leilani have been operating Kasama Farms in Hood River since 2020. Their no-till half-acre grows a variety of crops, including a range of culturally specific vegetables and herbs for Filipino, Southeast Asian, and East Asian communities across the Portland Metro. Before Kasama, they have experience working at Fiddlehead Farm and Wildwood Farms, in addition to a wide range of other farm and agriculture trainings and professional positions.
- *Sun Moon Fields* – Tara Violetta has run a small CSA on Sauvie Island for the last two seasons. Their goal is to grow the CSA and produce a number of crops that are central to the Mesoamerican diet. Tara originated Sun Moon Fields through the Wisdom Agricultural Business Incubator provided by Wisdom of the Elders. Before starting her own farm business, Tara worked at Rabbit Fields Farm in Everett, Washington. They hold an assistant position at the Come Thru Market.

- **Farmer's Manual** – the 2023 Farmer's Manual (outlining the HIP program offerings and expectations) is completed and available on the District's website.
- **DPNA Informational Sign and Memorial** – Staff has embarked upon creating a better space to inform visitors about the DPNA, EMSWCD's restoration efforts, and Dianna's important contributions to the District. Chelsea, Lucas, Jon, and Rowan have been working on developing an interpretive panel that outlines how natural areas, like the DPNA, mitigate and buffer against the impacts of climate change. The stand for the interpretive sign has been ordered and should be at the farm in a few weeks. Once installed, the "bump-out" can be back-filled with gravel and Dianna's stone-embedded plaque will be relocated to this site. This will conclude construction. An on-site tribute is planned for the Spring. More on that in the coming months.

Shout-out to Nick Pfiel, Farm Assistant, and Scot Wood, Facilities Manager, for building the retaining wall, mounting the sign, and installing an interceptor drain. It all looks great!



- **Grants – PIC Review Committee** – Currently 11 members of the review committee. Received 42 applications requesting over \$2M in funding, up from 29 applications requesting \$1.3M last year. Will be dividing into three review teams because of volume and are seeking a 12th reviewer so that each team has four people.

Kathy Shearin, Urban Lands Supervisor:

- **Large-scale Partnerships/Demonstrations** - Considering two new large-scale demonstration/partnership projects. A retrofit of a church parking lot in Gresham and a group of contiguous industrial property owners along the Columbia Slough.
- **Planting with Partners** – Last year EMSWCD had plants purchased for Annual Native Plant Sale that then got cancelled. We identified partnerships that would allow for plants to be planted in the community. This year we are exploring new partnerships and identifying what other opportunities exist to help get trees and native plants in the ground.

Julie DiLeone, Rural Lands Supervisor:

- **Workshop survey-** Partnering with Clackamas SWCD to develop online workshops. Both organizations are sending an email out to farmers requesting input on topics.
- **Small Farm School-** Extension asked us to be on planning committee. They are also planning to rotate the location between Clackamas and East Multnomah. Doing a separate event with West Multnomah and Tualatin.
- **Septic systems-** Partnering with West Multnomah SWCD, Multnomah County, and the Sanitarian to conduct outreach about septic. Will also be sharing low interest loan resources and exploring other potential funding for financial assistance.

Dan Mitten, Chief of Finance & Operations:

- **Performance Evaluation Process:** This last July was the first year using the new performance evaluation process for all staff. We're currently working with Jill Critchfield in evaluating the form and process itself for improvements/modifications.
- **Policies, Policies, Policies:** I am doing my annual review of the Fiscal Policy and will recommend changes at an upcoming Board meeting. We're also working on updating the Emergency Action Plan policy for the office. This will be presented to the Personnel Committee this month along with the Workplace Safety & Protocols policy mentioned last month.
- **QR Codes:** We are beginning to implement QR Codes. These dynamic QR codes will take the person to a variety of places on our website or simply display the contact information for the person to save to their contact list. We can create up to 50 different dynamic codes and can change existing ones at any time, redirecting or updating contact information easily. We will incorporate them in outreach materials and elsewhere as appropriate.
- **Paid Leave Oregon:** We have updated all staff on the new Paid Leave Oregon effective January 1st. We've gone over the details of the still evolving plan and how it'll impact each person's paycheck. The required payroll deductions begin January 1st. Applications for leave will begin to be accepted by the State in September 2023.



Extension and Engagement

North Willamette Region

(Clackamas, Multnomah, Washington Counties)

555 SW Morrison St, Suite 200

Portland, Oregon, 97204

C 503-821-1150 | **F** 503-648-9931

angela.sandino@oregonstate.edu

11/16/2022

East Multnomah Soil & Water Conservation District
5211 N. Williams Avenue
Portland, Oregon 97217

Dear EMSWCD Board and Staff,

Oregon State University Extension Service is proud to announce the release of a new, online information service to meet a clearly identified community need. Solve Pest Problems is a partnership between OSU and Oregon stakeholders to provide a user-friendly online resource to help urban and rural property managers to solve pest problems. Content is written in plain language and supported by hundreds of photos to make science-based pest management and pesticide risk reduction information accessible to the public.

A core group of agencies—including Metro, East Multnomah Soil & Water Conservation District, City of Gresham, and West Multnomah Soil & Water Conservation District—provided funding, enduring support, and expertise to guide this important work.

Here is the Solve Pest Problems website URL: <https://solvepestproblems.oregonstate.edu/>

We are grateful for your agency's collaboration to develop this essential information service for Oregonians. Thank you for your vision and support for OSU. We look forward to our continued partnership to publish additional content and to develop and implement an inclusive outreach and marketing plan.

Sincerely,

The OSU Solve Pest Problems team

Angela Sandino
Regional Director, North Willamette Region
Oregon State University

DocuSigned by:

Angela Sandino

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Weston Miller

Associate Professor (Practice)
Solve Pest Problems Project Manager

DocuSigned by:

Weston Miller

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Cc:

Dr. Ivory Lyles, Vice Provost, Division of Extension and Engagement and Director, OSU
Extension Service

DocuSigned by:

Ivory Lyles

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Sam Angima, Associate Dean for Extension, College of Agricultural Sciences

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Sam Angima

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Bill Braunworth, Department Head, Horticulture

DocuSigned by:

William Braunworth

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Supplemental Budget Resolution No. 2023-01-01
 East Multnomah Soil and Water Conservation District

January 4, 2023

Resolution No. 2023-01-01

ADOPTING A SUPPLEMENTAL BUDGET

BE IT RESOLVED that the Board of Directors of the East Multnomah Soil and Water Conservation District (EMSWCD) hereby adopts the following Supplemental Budget for Fiscal Year 2022-2023. The Supplemental Budget is on file at the District office, 5211 N Williams Ave., Portland, Oregon.

The following changes are made to the FY 2022-2023 budget:

WHEREAS, the Oregon Department of Agriculture has increased the amount of grant moneys to be provided to EMSWCD for administration purposes in the 2022-2023 Fiscal Year, and;

WHEREAS, EMSWCD has identified a need for increased expenditures due on administration purposes related to the ODA grant, and;

WHEREAS, the United State Forest Services has made available additional funding for the Implementation of Early Detection Rapid Response for the Eagle Creek Fire and Surrounding Areas project (USFS Gorge Grant), and;

WHEREAS, EMSWCD has identified a need for increased expenditures due to the conservation efforts in the agreement, and;

WHEREAS, the Portland Water Bureau has made funding available to EMSWCD for Sandy Weed Control, and;

WHEREAS, EMSWCD has identified a need for increased expenditures to administer the work and partner efforts related to this opportunity, and;

WHEREAS, these new expenditures are required due to occurrences and conditions that were not ascertained when EMSWCD's original FY 2022-2023 budget was created and adopted, and;

WHEREAS, the availability of this funding was not known nor awarded at the time of EMSWCD budget preparation, and;

WHEREAS, these changes require a change in financial planning, and;

WHEREAS, Oregon Revised Statute 294.471 allows for post-adoption budget changes under these circumstances, and;

WHEREAS, these changes do not increase fund expenditure by more than 10% or call for a contingency transfer of more than 15%,



Supplemental Budget Resolution No. 2023-01-01
East Multnomah Soil and Water Conservation District

January 4, 2023

THEREFORE, BE IT RESOLVED that the EMSWCD Board of Directors hereby resolves to increase resources by \$75,555 and to increase and appropriate expenditures in the amount of \$75,555. Of this amount, ***no funds*** will be transferred from contingency. The EMSWCD Board of Directors resolves to make the following changes in the EMSWCD 2022-2023 budget:

	Adopted Budget	Change	Revised Budget
ODA Administration Grant (FO)	\$ 26,372	\$ 21,555	\$ 47,927
USFS Gorge Grant (RL)	\$ 15,000	\$ 4,500	\$ 19,500
PWB Sandy Weed Control Grant (RL)	\$ -	\$ 49,500	\$ 49,500
All other resources	\$ 9,136,901	\$ -	\$ 9,136,901
Total resources	\$ 9,178,273	\$ 75,555	\$ 9,253,828
Finance & Operations (F&O)	\$ 1,385,305	\$ 21,555	\$ 1,406,860
Rural Lands (RL)	\$ 1,365,150	\$ 54,000	\$ 1,419,150
Urban Lands (UL)	\$ 935,249	\$ -	\$ 935,249
Conservation Legacy (CL)	\$ 648,352	\$ -	\$ 648,352
Headwaters Farm (HWF)	\$ 500,274		\$ 500,274
Transfers	\$ 1,626,815	\$ -	\$ 1,626,815
Contingency	\$ 350,000	\$ -	\$ 350,000
Total Appropriations	\$ 6,811,145	\$ 75,555	\$ 6,886,700
Unapp. Ending Fund Balance	\$ 2,367,128		\$ 2,367,128
Total Requirement	\$ 9,178,273		\$ 9,253,828

Approved and declared adopted by a majority of the Board of Directors on this 4th day of January, 2023.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
MULTNOMAH COUNTY, OREGON

By: _____
 EMSWCD Board Chair

FORM
LB-20**RESOURCES**EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023
East Multnomah SWCD**GENERAL FUND***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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
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	3,432,540	1
2			100,000	2 Previously levied taxes estimated to be received	100,000	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	47,927	5
6	91,229	24,934	35,000	6 Op: Interest on Bank/LGIP Accts	25,000	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	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	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	61,535	16
17		14,000	15,000	17 RL: USFS Gorge Grant	15,000	15,000	15,000	15,000	19,500	17
18				18 RL: PDX Water Bureau Habitat Restoration Funding					49,500	18
19				19 RL:						19
20	-	-	9,950	20 HIP: Reimbursements	5,440	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	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	3,842,522	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	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	9,253,828	33

Page 1

FORM
LB 30**EXPENDITURE SUMMARY
GENERAL FUND****EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023
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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
					PERSONNEL SERVICES						
1	489,592	514,382	704,572	1	Finance & Operations	735,625	748,312	748,312	748,312	759,867	1
2	699,684	721,317	758,245	2	Rural Lands Program	853,900	866,600	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	592,649	3
4	362,329	376,159	395,893	4	Conservation Legacy Program	430,500	437,800	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	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	2,944,616	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	537,993	9
10	337,406	435,107	511,030	10	Rural Lands Program	498,550	498,550	498,550	498,550	552,550	10
11	293,552	184,823	407,600	11	Urban Lands Program	342,600	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	204,552	12
13	94,022	102,456	124,575	13	Headwaters Farm Program	152,074	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	1,789,769	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	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	115,000	20
21	349,405	13,971	134,400	21	TOTAL CAPITAL OUTLAY	100,500	125,500	175,500	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	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	1,076,815	30
31				31							31
32		-		32							32
33		-	370,000	33	Contingency	400,000	400,000	350,000	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	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	6,886,700	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	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	9,253,828	37

FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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 4/4/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
				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	2,072,992	1
2	153,289	164,586	170,107	2 Payroll Taxes	193,500	196,800	196,800	196,800	197,963	2
3	17,805	15,275	22,406	3 Worker's Comp Insurance Policy	24,610	25,050	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	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	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	2,944,616	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	27,000	12
13	5,350	5,350	6,000	13 Contracted Audit Services	6,000	6,000	6,000	6,000	6,400	13
14	18,118	30,620	32,000	14 Contracted Attorney	29,000	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	33,000	15
16	696,181	795,206	1,272,976	16 Contracted Services	1,144,590	1,144,590	1,144,590	1,144,590	1,198,590	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	250	21
22	2,095	586	2,475	22 Bank/LGIP Fees	2,525	2,525	2,525	2,525	2,525	22
23	235	-	275	23 Bulk Mail Permit Renewal	300	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	3,000	24
25	4,334	7,235	7,496	25 Licenses and Fees	7,703	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	8,718	26
27	24,436	12,173	22,566	27 Utilities	19,672	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	26,964	28
29	16,489	25,802	44,350	29 Repairs/Maintenance	44,050	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	22,050	30
31	3,458	1,099	7,450	31 Office Supplies	7,050	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	8,370	32
33	21,593	3,642	20,100	33 Printing/Copying	18,300	18,300	18,300	18,300	18,900	33
34	14,926	22,828	19,190	34 Office Furnishings and Equipment	14,050	14,050	14,050	14,050	14,050	34

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FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
35	5,332	200	8,700	35 Advertising	8,650	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	4,700	36
37	9,672	464	18,700	37 Public Relations Promo	18,700	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	14,575	38
39	26,991	33,017	38,898	39 Subscriptions	49,220	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	57,070	40
41	17,902	498	80,000	41 Plants & Materials	65,000	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	3,102	42
43	6,281	1,155	12,260	43 Equipment Rental/Lease	12,960	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	5,000	44
45	9,290	7,601	19,550	45 Training/Development: Staff	17,050	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	5,000	46
47	2,789	739	9,330	47 Out of Town Travel: Staff	8,030	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	1,000	48
49	5,359	3,601	9,800	49 Local Mileage, Parking, Bus: Staff	9,170	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	1,000	50
51	3,160	11,222	17,940	51 Vol/Board/Staff/Cooperator expenses	21,350	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	9,850	52
53	-	500	-	53 Misc Expenses	-	-	-	-	-	53
54	477	512	650	54 Payroll Services	750	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	1,789,769	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	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	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	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
LB 31**

DETAILED EXPENDITURES

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
70	-	-	370,000	70 CONTINGENCIES	400,000	400,000	350,000	350,000	350,000	70
71	-	-	370,000	71 Contingency	400,000	400,000	350,000	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	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	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	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	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	6,886,700	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	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	9,253,828	85

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FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data

Budget for Next Year 2022-2023

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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
				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	536,392	1
2	32,246	35,500	40,486	2 Payroll Taxes	48,400	49,300	49,300	49,300	50,463	2
3	1,449	1,833	1,908	3 Worker's Comp Insurance Policy	2,310	2,350	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	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	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	759,867	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	27,000	12
13	5,350	5,350	6,000	13 Contracted Audit Services	6,000	6,000	6,000	6,000	6,400	13
14	7,030	11,472	10,000	14 Contracted Attorney	10,000	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	33,000	15
16	105,176	153,460	366,500	16 Contracted Services	301,700	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	250	21
22	163	298	400	22 Bank/LGIP Fees	450	450	450	450	450	22
23	235	-	275	23 Bulk Mail Permit Renewal	300	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	3,000	24
25	3,124	6,105	6,090	25 Licenses and Fees	6,353	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	5,500	27
28	10,565	12,617	14,520	28 Telecommunications	15,400	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	16,000	29
30	16,452	18,404	20,000	30 Insurance	22,050	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	5,000	31
32	251	270	800	32 Postage/Delivery	800	800	800	800	800	32
33	3,410	2,200	6,600	33 Printing/Copying	5,000	5,000	5,000	5,000	5,600	33
34	1,514	9,579	8,800	34 Office Furnishings and Equipment	7,000	7,000	7,000	7,000	7,000	34

FORM
LB 31**DETAILED EXPENDITURES**
Finance & Operations**EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023**
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	Adopted by Board 6/6/2022	Supplemental 1/4/2023
35	-	-	1,500	35 Advertising	1,500	1,500	1,500	1,500	1,500
36	159	-	500	36 Signage, Banners, Displays	500	500	500	500	500
37	1,227	264	6,200	37 Public Relations Promo	6,200	6,200	6,200	6,200	6,200
38	7,934	8,057	11,950	38 Dues	12,300	12,300	12,300	12,300	12,300
39	6,139	9,394	13,468	39 Subscriptions	18,840	18,840	18,840	18,840	18,840
40	327	167	2,500	40 Program Supplies	1,000	1,000	1,000	1,000	1,000
41			-	41 Plants & Materials					
42	466	266	2,800	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500	500	500	500
43	-	-	2,000	43 Equipment Rental/Lease	500	500	500	500	500
44	1,297	-	-	44 Vehicles: Rent/Lease					
45	2,874	1,732	5,000	45 Training/Development: Staff	6,000	6,000	6,000	6,000	6,000
46	-	638	7,000	46 Training/Development: Board	5,000	5,000	5,000	5,000	5,000
47	271	-	1,500	47 Out of Town Travel: Staff	1,000	1,000	1,000	1,000	1,000
48	-	-	2,000	48 Out of Town Travel: Board	1,000	1,000	1,000	1,000	1,000
49	404	334	1,500	49 Local Mileage, Parking, Bus: Staff	1,000	1,000	1,000	1,000	1,000
50	-	-	500	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	1,000	1,000
51	2,310	9,372	10,690	51 Vol/Board/Staff/Cooperator expenses	10,500	10,500	10,500	10,500	10,500
52	3,771	11	10,320	52 Meeting Refreshments, Annual, Budget, Board Mtgs	4,600	4,600	4,600	4,600	4,600
53	-	-	-	53 Misc Expenses					
54	477	512	650	54 Payroll Expense	750	750	750	750	750
55				55	-	-	-	-	-
56	235,509	302,229	611,113	56 TOTAL MATERIALS AND SERVICES	527,993	527,993	527,993	527,993	537,993
57				57					
58				58 CAPITAL OUTLAY					
59	-	-	-	59 Office/Field Equipment		-	-	-	-
60	57,050	-	-	60 Vehicles		-	-	-	-
61	21,600	-	62,000	61 Improvements to Real Property	59,000	59,000	109,000	109,000	109,000
62				62 Purchase of Real Property		-	-	-	-
63	78,650	-	62,000	63 TOTAL CAPITAL OUTLAY	59,000	59,000	109,000	109,000	109,000
64				64					
65				65 DEBT SERVICE					
66	-	-	-	66 Payments to Principal	-				-
67			-	67 Interest and Fees	-				-
68				68					
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-

**FORM
LB 31**

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023
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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
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	1,406,860
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	1,406,860

FORM
LB 31**DETAILED EXPENDITURES**
Rural Lands ProgramEMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023
East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data

Budget for Next Year 2022-2023

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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
				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	627,200	1
2	50,029	49,918	52,525	2 Payroll Taxes	59,600	60,500	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	13,900	3
4	137,049	140,152	144,998	4 Employee Benefits	164,400	165,000	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	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	477,350	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	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	4,000	28
29			-	29 Repairs/Maintenance						29
30			-	30 Insurance						30
31	50	56	500	31 Office Supplies	500	500	500	500	500	31
32	837	408	500	32 Postage/Delivery	500	500	500	500	500	32
33	1,720	1,070	4,000	33 Printing/Copying	4,000	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	3,000	34

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FORM
LB 31**DETAILED EXPENDITURES**

Rural Lands Program

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
35	2,500	-	500	35 Advertising	500	500	500	500	500	35
36	-	-	500	36 Signage, Banners, Displays	250	250	250	250	250	36
37	-	-	500	37 Public Relations Promo	500	500	500	500	500	37
38	115	242	550	38 Dues	400	400	400	400	400	38
39	6,918	5,100	3,530	39 Subscriptions	5,100	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	6,300	40
41			35,000	41 Plants & Materials	35,000	35,000	35,000	35,000	35,000	41
42	399	-	400	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	800	800	800	800	42
43	251	1,155	1,000	43 Equipment Rental/Lease	1,000	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	5,000	44
45	2,143	1,076	5,000	45 Training/Development: Staff	2,500	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	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	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	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	552,550	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

**FORM
LB 31**

DETAILED EXPENDITURES

Rural Lands Program

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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	Adopted by Board 6/6/2022	Supplemental 1/4/2023
70	-	-	-	70	CONTINGENCIES	-	-	-	-
71	-	-	-	71	Contingency				-
72				72					72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund				-
75	-	-	-	75	Transfer to Grants Fund				-
76	-	-	-	76					-
77				77					77
78	-	-	-	78					78
79	-	-	-	79					-
80				80					80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-
82				82					82
83	1,037,090	1,156,424	1,269,275	83	Total Expenditures	1,352,450	1,365,150	1,365,150	1,365,150
84	-			84	ENDING FUND BALANCE				1,419,150
85	1,037,090	1,156,424	1,269,275	85	TOTAL REQUIREMENTS	1,352,450	1,365,150	1,365,150	1,419,150

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FORM
LB 31**DETAILED EXPENDITURES**
Urban Lands ProgramEMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023
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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
				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	382,300	1
2	30,872	37,956	32,017	2 Payroll Taxes	35,800	36,600	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	1,400	3
4	56,977	89,715	93,895	4 Employee Benefits	99,200	99,800	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	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	592,649	9
10				10						10
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	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	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	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	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	1,000	31
32	1,240	48	6,500	32 Postage/Delivery	6,500	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	8,000	33
34	4,337	-	3,000	34 Office Furnishings and Equipment	3,000	3,000	3,000	3,000	3,000	34

FORM

LB 31

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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

**FORM
LB 31**

DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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	Adopted by Board 6/6/2022	Supplemental 1/4/2023
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-
71	-	-	-	71	Contingency					-
72				72						72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund					-
75	-	-	-	75	Transfer to Grants Fund					-
76	-	-	-	76						-
77				77						77
78	-	-	-	78		-	-	-	-	-
79	-	-	-	79						-
80				80						80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-
82				82						82
83	689,671	710,715	932,920	83	Total Expenditures	919,326	935,249	935,249	935,249	935,249
84				84	ENDING FUND BALANCE					84
85	689,671	710,715	932,920	85	TOTAL REQUIREMENTS	919,326	935,249	935,249	935,249	935,249

FORM
LB 31**DETAILED EXPENDITURES**
Conservation Legacy ProgramEMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023
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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
				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	331,100	1
2	26,124	26,510	27,658	2 Payroll Taxes	30,700	31,200	31,200	31,200	31,200	2
3	707	611	772	3 Worker's Comp Insurance Policy	900	1,000	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	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	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	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	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	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	8,075	26
27	605	339	-	27 Utilities	3,000	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	1,512	28
29	-	13,208	4,000	29 Repairs/Maintenance	5,500	5,500	5,500	5,500	5,500	29
30			-	30 Insurance						30
31	251	-	350	31 Office Supplies	250	250	250	250	250	31
32	369	42	800	32 Postage/Delivery	570	570	570	570	570	32
33	903	372	1,100	33 Printing/Copying	900	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	1,050	34

FORM

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DETAILED EXPENDITURES**Conservation Legacy Program**

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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

**FORM
LB 31**

**DETAILED EXPENDITURES
Conservation Legacy Program**

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
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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FORM
LB 31**DETAILED EXPENDITURES**EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023
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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
				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	196,000	1
2	14,018	14,702	17,421	2 Payroll Taxes	19,000	19,200	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	6,400	3
4	34,698	50,054	62,994	4 Employee Benefits	65,900	66,100	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	287,700	9
10				10						10
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	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	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	643	26
27	17,854	6,928	14,566	27 Utilities	11,172	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	3,552	28
29	9,541	11,756	13,850	29 Repairs/Maintenance	22,550	22,550	22,550	22,550	22,550	29
30			-	30 Insurance						30
31	5	29	300	31 Office Supplies	300	300	300	300	300	31
32	8	-	-	32 Postage/Delivery						32
33	-	-	400	33 Printing/Copying	400	400	400	400	400	33
34	-	1,202	400	34 Office Furnishings and Equipment						34

FORM
LB 31**DETAILED EXPENDITURES**

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
35	292	200	400	35	Advertising	400	400	400	400	400	35
36	1,227	-	1,200	36	Signage, Banners, Displays	1,200	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	1,002	39
40	29,895	56,281	42,650	40	Program Supplies	35,490	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	610	42
43	753	-	1,260	43	Equipment Rental/Lease	3,460	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	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	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	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	1,000	51
52	291	-	400	52	Meeting Refreshments, Annual, Budget, Board Mtgs	400	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	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	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	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
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DETAILED EXPENDITURES

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

East Multnomah SWCD

Headwaters Farm Program

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	Adopted by Board 6/6/2022	Supplemental 1/4/2023
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	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	500,274 85

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FORM
LB 10

SPECIAL FUNDS

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

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		Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental 1/4/2023
				DESCRIPTION					
				RESOURCES					
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	7,137,747
2			-	2 Working capital (accrual basis)		-	-	-	-
3			-	3 Previously levied taxes estimated to be received		-	-	-	-
4			-	4 Earning from temporary investments		-	-	-	-
5	500,000	500,000	500,000	5 Transfer from General Fund	500,000	550,000	550,000	550,000	550,000
6	122,605	57,740	70,000	6 Interest	50,000	50,000	50,000	50,000	50,000
7	-	-		7 Anticipated revenue from sale of property					
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	7,737,747
10			-	10 Taxes necessary to balance		-	-	-	-
11			-	11 Taxes collected in year levied		-	-	-	-
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	7,737,747
13				13					
14				14 REQUIREMENTS - CAPITAL OUTLAY					
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	7,587,747
16	500,000	-		16 External Grant Award, Stewardship Endowment Fun	-	-	-	-	
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	7,587,747
19				19					
20				20 REQUIREMENTS - MATERIALS & SERVICES					
21			150,000	21 Contracted Attorney	150,000	150,000	150,000	150,000	150,000
22			150,000	22 TOTAL MATERIALS & SERVICES	150,000	150,000	150,000	150,000	150,000
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	7,737,747
25				25					
26				26					
27				27					
28	6,659,977	6,367,747	-	28 Ending Fund Balance	-	-	-	-	-
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	7,737,747

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FORM
LB 10**SPECIAL FUNDS**

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

Grants Fund**East Multnomah SWCD****Modified Accrual Basis****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			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
					RESOURCES						
1	1,073,510	735,596	794,915	1	Beginning Fund Balance	448,185	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	1,076,815	5
6	22,918	8,883	13,000	6	Interest	10,000	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	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	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	700,000	15
16	402,846	325,503	410,000	16	PIC (Prtnrs In Conservation) Grants-prior outstanding	373,000	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	100,000	17
18		-	25,000	18	CLIP (Cost Share to Landowners)-prior outstanding	60,000	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	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	170,000	21
22			45,000	22	Strategic Partnerships-prior outstanding	20,000	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	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	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	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	1,535,000	30

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FORM
LB 10**SPECIAL FUNDS**

EMSWCD '22-23 Budget-Supplemental_DRAFT 1/4/2023

**Partner Grants Management Fund
RESOURCE AND REQUIREMENTS****East Multnomah SWCD****Modified Accrual Basis****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			Proposed Budget as of 3/7/2022	Revisions for Budget Comm Mtg 4/4/2022	Approved by Budget Committee 5/2/2022	Adopted by Board 6/6/2022	Supplemental 1/4/2023	
	RESOURCES										
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	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	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	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	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	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	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	25,000	28

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Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of November 30, 2022

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	133,843.58	228,727.61	-94,884.03	-41.5%
1010 · LGIP savings acct #1	10,535,878.75	11,906,617.08	-1,370,738.33	-11.5%
Total Checking/Savings	10,669,722.33	12,135,344.69	-1,465,622.36	-12.1%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receiveable	126,354.45	139,137.47	-12,783.02	-9.2%
1200 · Accounts Receivable - Other	16,390.92	20,179.64	-3,788.72	-18.8%
Total 1200 · Accounts Receivable	142,745.37	159,317.11	-16,571.74	-10.4%
Total Accounts Receivable	142,745.37	159,317.11	-16,571.74	-10.4%
Other Current Assets				
1300 · Prepaid Expense	442.82	5,131.44	-4,688.62	-91.4%
Total Other Current Assets	442.82	5,131.44	-4,688.62	-91.4%
Total Current Assets	10,812,910.52	12,299,793.24	-1,486,882.72	-12.1%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	334,329.61	0.00	0.0%
1502 · Accumulated Depreciation	-278,825.43	-247,506.71	-31,318.72	-12.7%
Total 1500 · Fixed Assets	55,504.18	86,822.90	-31,318.72	-36.1%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-241,457.07	-224,973.19	-16,483.88	-7.3%
1605 · Building/Capital Improvements	1,378,208.66	1,345,133.76	33,074.90	2.5%
1606 · Accum Depreciation Improvements	-333,647.33	-288,405.26	-45,242.07	-15.7%
Total 1600 · Building	1,297,620.68	1,326,271.73	-28,651.05	-2.2%
1700 · Land	5,741,336.47	5,741,336.47	0.00	0.0%
Total Fixed Assets	7,094,461.33	7,154,431.10	-59,969.77	-0.8%
TOTAL ASSETS	17,907,371.85	19,454,224.34	-1,546,852.49	-8.0%

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Accrual Basis

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

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	18,463.58	45,814.17	-27,350.59	-59.7%
Total Accounts Payable	18,463.58	45,814.17	-27,350.59	-59.7%
Credit Cards				
2050 · Beneficial Credit Cards				
2052 · VISA - JD - 0960	387.54	649.53	-261.99	-40.3%
2053 · VISA - KS - 0994	2,262.44	396.96	1,865.48	469.9%
2054 · Visa - RS - 2818	0.00	894.67	-894.67	-100.0%
2058 · Visa - SW - 1901	756.69	140.26	616.43	439.5%
2059 · Visa - AB - 2529	0.00	65.00	-65.00	-100.0%
2060 · Visa - LN - 1935	0.00	784.99	-784.99	-100.0%
2061 · Visa - NH - 4046	4,163.92	67.00	4,096.92	6,114.8%
2062 · Visa - SS - 8195	1,461.00	0.00	1,461.00	100.0%
Total 2050 · Beneficial Credit Cards	9,031.59	2,998.41	6,033.18	201.2%
Total Credit Cards	9,031.59	2,998.41	6,033.18	201.2%
Other Current Liabilities				
2105 · FSA Liabilities	367.87	3,270.04	-2,902.17	-88.8%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	-122.09	128,218.82	-128,340.91	-100.1%
2110 · Direct Deposit Liabilities	49.18	49.18	0.00	0.0%
2150 · Accrued Compensated Absences	137,381.46	147,592.79	-10,211.33	-6.9%
Total Other Current Liabilities	140,376.42	281,830.83	-141,454.41	-50.2%
Total Current Liabilities	167,871.59	330,643.41	-162,771.82	-49.2%
Total Liabilities	167,871.59	330,643.41	-162,771.82	-49.2%
Equity				
3900 · Retained Earnings-Unrestricted	11,408,821.78	10,592,285.20	816,536.58	7.7%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,709,859.81	6,367,746.81	342,113.00	5.4%
3952 · Projects & Cost Share	327,750.32	811,100.32	-483,350.00	-59.6%
Total 3950 · Board Designated Restrictions	7,037,610.13	7,178,847.13	-141,237.00	-2.0%
Net Income	-706,931.65	1,352,448.60	-2,059,380.25	-152.3%
Total Equity	17,739,500.26	19,123,580.93	-1,384,080.67	-7.2%
TOTAL LIABILITIES & EQUITY	17,907,371.85	19,454,224.34	-1,546,852.49	-8.0%

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July through November 2022

	Jul - Nov 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	1,962,681.75	3,258,440.00	-1,295,758.25	60.23%	5,411,306.00
4400 · Event Income					
4420 · Native Plant Sale	0.00	0.00	0.00	0.0%	50,000.00
Total 4400 · Event Income	0.00	0.00	0.00	0.0%	50,000.00
4500 · Interest	88,917.91	35,415.00	53,502.91	251.07%	85,000.00
4600 · Grants					
4610 · Federal	0.00	0.00	0.00	0.0%	15,000.00
4620 · State	41,755.63	41,755.75	-0.12	100.0%	87,907.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	41,755.63	66,755.75	-25,000.12	62.55%	127,907.00
4700 · Sale of Real Property	275,294.45				
4800 · Rental Income	15,820.13	27,905.00	-12,084.87	56.69%	46,080.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	3,341.73	3,250.00	91.73	102.82%	5,000.00
4900 · Misc Income - Other	0.00	4,360.00	-4,360.00	0.0%	5,440.00
Total 4900 · Misc Income	3,341.73	7,610.00	-4,268.27	43.91%	10,440.00
Total 4000 · Income	2,387,811.60	3,396,125.75	-1,008,314.15	70.31%	5,730,733.00
Total Income	2,387,811.60	3,396,125.75	-1,008,314.15	70.31%	5,730,733.00
Gross Profit	2,387,811.60	3,396,125.75	-1,008,314.15	70.31%	5,730,733.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	920,867.10	915,497.00	5,370.10	100.59%	2,197,181.00
5200 · Payroll Taxes	83,972.71	82,001.00	1,971.71	102.4%	196,800.00
5300 · Wkrs Comp Insurance	13,355.46	25,050.00	-11,694.54	53.32%	25,050.00
5400 · Emp Benefits	173,000.51	214,189.69	-41,189.18	80.77%	514,030.00
Total 5000 · Payroll Expenses	1,191,195.78	1,236,737.69	-45,541.91	96.32%	2,933,061.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	10,000.00	10,000.00	0.00	100.0%	24,000.00
6010 · Contracted Audit Services	5,800.00	0.00	5,800.00	100.0%	6,000.00
6020 · Contracted Attorney	11,253.66	74,556.00	-63,302.34	15.09%	179,000.00
6050 · Contracted Services	177,716.44	471,035.00	-293,318.56	37.73%	1,144,590.00
6065 · Contracted IT Support	7,638.30	11,250.00	-3,611.70	67.9%	27,000.00
Total 6000 · Professional Services	212,408.40	566,841.00	-354,432.60	37.47%	1,380,590.00
6100 · Admin					
6110 · Audit Filing Fee	0.00	0.00	0.00	0.0%	250.00
6120 · Bank Charges	379.72	50.00	329.72	759.44%	2,525.00
6130 · Bulk Mail Permit Renewal	0.00	0.00	0.00	0.0%	300.00
6135 · Legal Notice	1,048.93	1,250.00	-201.07	83.91%	3,000.00
6140 · Payroll Svcs	207.50	312.50	-105.00	66.4%	750.00
6150 · Licenses & Fees	2,589.72	3,106.00	-516.28	83.38%	7,703.00
6160 · Taxes	7,694.43	8,718.00	-1,023.57	88.26%	8,718.00
Total 6100 · Admin	11,920.30	13,436.50	-1,516.20	88.72%	23,246.00
7100 · Occupancy					
7110 · Utilities	9,082.56	6,652.00	2,430.56	136.54%	19,672.00
7120 · Telecommunications	11,069.96	11,234.00	-164.04	98.54%	26,964.00
7130 · Repairs/Maintenance	17,537.32	20,310.00	-2,772.68	86.35%	44,050.00
Total 7100 · Occupancy	37,689.84	38,196.00	-506.16	98.68%	90,686.00
7500 · Insurance					
7505 · General Liability Insurance	0.00	0.00	0.00	0.0%	12,000.00

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Accrual Basis

EMSWCD

Profit & Loss Budget Performance

July through November 2022

	Jul - Nov 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7510 · Property Insurance	0.00	0.00	0.00	0.0%	7,000.00
7515 · D & O Anti Crime	0.00	0.00	0.00	0.0%	550.00
7540 · Vehicle insurance	0.00	0.00	0.00	0.0%	2,500.00
Total 7500 · Insurance	0.00	0.00	0.00	0.0%	22,050.00
8100 · Office Expenses					
8110 · Office Supplies	3,693.08	3,047.00	646.08	121.2%	7,050.00
8115 · Postage, Delivery	0.00	3,514.00	-3,514.00	0.0%	8,370.00
8120 · Printing, Copying	872.55	9,046.00	-8,173.45	9.65%	18,300.00
8130 · Furnishings & Equipment	1,327.40	6,080.00	-4,752.60	21.83%	14,050.00
Total 8100 · Office Expenses	5,893.03	21,687.00	-15,793.97	27.17%	47,770.00
8200 · Production					
8210 · Advertising	2,116.32	4,025.00	-1,908.68	52.58%	8,650.00
8230 · Signage, Banners, Displays	0.00	1,495.00	-1,495.00	0.0%	4,700.00
8250 · Public Relations Promo & Events	4,443.79	8,000.00	-3,556.21	55.55%	18,700.00
Total 8200 · Production	6,560.11	13,520.00	-6,959.89	48.52%	32,050.00
8500 · Programs & Projects					
8505 · Dues	9,629.33	5,969.00	3,660.33	161.32%	14,575.00
8506 · Subscriptions	16,581.28	25,062.00	-8,480.72	66.16%	49,220.00
8510 · Contracts w/ Partners/Lndownrs	6,545.00	66,665.00	-60,120.00	9.82%	160,000.00
8520 · Grants to Others	1,517,054.32	597,916.00	919,138.32	253.72%	1,400,000.00
8530 · Program Supplies	11,638.36	28,697.00	-17,058.64	40.56%	57,070.00
8540 · Plants & Materials	5,327.75	28,753.00	-23,425.25	18.53%	65,000.00
8560 · Space Rental	1,507.35	1,036.00	471.35	145.5%	3,102.00
8570 · Equip Rental	505.00	2,210.00	-1,705.00	22.85%	12,960.00
8580 · Vehicles Rent/Lease	3,227.97	2,083.00	1,144.97	154.97%	5,000.00
Total 8500 · Programs & Projects	1,572,016.36	758,391.00	813,625.36	207.28%	1,766,927.00
8600 · Training					
8610 · Training/Development Staff	7,956.38	8,226.00	-269.62	96.72%	17,050.00
8620 · Training/Development Board	285.00	2,085.00	-1,800.00	13.67%	5,000.00
Total 8600 · Training	8,241.38	10,311.00	-2,069.62	79.93%	22,050.00
8700 · Travel					
8730 · Out of Town Travel- Staff	11,693.61	3,633.00	8,060.61	321.87%	8,030.00
8740 · Out of Town Travel - Board	326.88	419.00	-92.12	78.01%	1,000.00
8750 · Local Mlg, Pkg, Bus - Staff	2,838.97	3,746.00	-907.03	75.79%	9,170.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	419.00	-419.00	0.0%	1,000.00
Total 8700 · Travel	14,859.46	8,217.00	6,642.46	180.84%	19,200.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	2,606.54	7,625.00	-5,018.46	34.18%	21,350.00
8820 · Vol & Staff Refreshments	1,012.25	3,655.00	-2,642.75	27.7%	9,850.00
Total 8800 · Volunteers & Staff	3,618.79	11,280.00	-7,661.21	32.08%	31,200.00
8900 · Misc Expenses	1,000.00				
9000 · Capital Outlay					
9010 · Office/Field Equipment	29,339.80	30,500.00	-1,160.20	96.2%	60,500.00
9030 · Improvements On Real Property	0.00	26,000.00	-26,000.00	0.0%	115,000.00
9040 · Purchase of Real Property	0.00	750,000.00	-750,000.00	0.0%	7,587,747.00
Total 9000 · Capital Outlay	29,339.80	806,500.00	-777,160.20	3.64%	7,763,247.00
Total Expense	3,094,743.25	3,485,117.19	-390,373.94	88.8%	14,132,077.00
Net Ordinary Income	-706,931.65	-88,991.44	-617,940.21	794.38%	-8,401,344.00
Net Income	-706,931.65	-88,991.44	-617,940.21	794.38%	-8,401,344.00

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12/22/22
Accrual Basis

EMSWCD
Profit & Loss by Class
July through November 2022

		General Fund					Special Funds		TOTAL
		Finance & Operations	Rural Lands	Urban Lands	Conservation Legacy	HIP	Grants Fund	Land Conservation Fund	
Ordinary Income/Expense									
Income									
4000 · Income		2,019,578.07	15,383.63	0.00	280,744.45	10,370.13	8,231.37	53,503.95	2,387,811.60
Total Income		2,019,578.07	15,383.63	0.00	280,744.45	10,370.13	8,231.37	53,503.95	2,387,811.60
Gross Profit		2,019,578.07	15,383.63	0.00	280,744.45	10,370.13	8,231.37	53,503.95	2,387,811.60
Expense									
5000 · Payroll Expenses		307,772.53	321,605.28	240,350.05	208,400.71	113,067.21	0.00	0.00	1,191,195.78
6000 · Professional Services		65,996.98	84,192.05	6,050.00	41,736.45	14,432.92	0.00	0.00	212,408.40
6100 · Admin		3,187.54	0.00	13.77	7,559.07	1,159.92	0.00	0.00	11,920.30
7100 · Occupancy		11,965.58	1,340.22	1,706.32	1,540.27	21,137.45	0.00	0.00	37,689.84
8100 · Office Expenses		5,534.78	199.99	78.31	79.95	0.00	0.00	0.00	5,893.03
8200 · Production		4,392.29	0.00	51.50	0.00	2,116.32	0.00	0.00	6,560.11
8500 · Programs & Projects		17,466.43	9,971.92	5,145.14	5,387.84	10,445.71	323,599.32	1,200,000.00	1,572,016.36
8600 · Training		1,141.01	2,968.35	2,783.35	798.67	550.00	0.00	0.00	8,241.38
8700 · Travel		2,496.87	3,777.64	4,978.55	2,528.51	1,077.89	0.00	0.00	14,859.46
8800 · Volunteers & Staff		3,084.62	0.00	83.30	450.87	0.00	0.00	0.00	3,618.79
8900 · Misc Expenses		0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
9000 · Capital Outlay		0.00	0.00	0.00	0.00	29,339.80	0.00	0.00	29,339.80
Total Expense		423,038.63	424,055.45	261,240.29	269,482.34	193,327.22	323,599.32	1,200,000.00	3,094,743.25
Net Ordinary Income		1,596,539.44	-408,671.82	-261,240.29	11,262.11	-182,957.09	-315,367.95	-1,146,496.05	-706,931.65
Net Income		1,596,539.44	-408,671.82	-261,240.29	11,262.11	-182,957.09	-315,367.95	-1,146,496.05	-706,931.65
Annual Appropriation by Program		\$1,385,305	\$1,365,150	\$935,249	\$648,352	\$500,274	\$1,535,000	\$7,737,747	
Percent of Fiscal Year Passed		42%	42%	42%	42%	42%	42%	42%	
Percentage of Appropriation Spent		31%	31%	28%	42%	39%	21%	16%	
Year-To-Date Appropriation by Program (as of 11/30)		\$532,156	\$577,512	\$387,588	\$282,511	\$228,270			
Year-To-Date Percentage of Appropriation Spent (as of 11/30)		79%	73%	67%	95%	85%			