



Board of Directors Meeting Agenda

East Multnomah Soil and Water Conservation District

Monday, June 3, 2024, 6:00 – 7:45 PM

To be the EMSWCD Office (5211 N Williams Ave. Portland, OR, 97217) or

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

or call in: United States (Toll Free):1 (866) 899-4679 Access Code:578-282-301

AGENDA

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet
1	6:00 5 min	Welcome and meeting called to order: • Introductions • Review/revise agenda. • Review previous action items • Review/approve May 2024 Board and Budget Meeting #3 Minutes	Information/ Decision	Zimmer- Stucky	a) 5/6/24 Board Meeting Minutes b) 5/6/24 Budget Committee Meeting #3 Minutes Previous Action Items
2	6:05 5 min	Time reserved for public comment and introductions ¹	Information	Public	N/A
DISTRICT BUSINESS					
3	6:10 15 min	Executive Director and Leadership Team Updates & Something to Celebrate	Information	Leadership Team	a) Executive Director, Leadership Team, and Equity Team Updates
4	6:25 30 min	FY 23-24 Annual Goals & Progress (as of April 2024)	Discussion	Beamer	a) FY 23-24 Goals & Progress
5	6:55 15 min	Land Legacy Committee Recommendations	Decision	Shipkey/ Guebert	Sent Separately
FINANCE AND OPERATIONS					
6	7:10 15 min	• TSCC Hearing Update • Resolution to Adopt FY 23-24 Budget, Make Appropriations, and Impose Tax Limit	Information/ Decision	Mitten	a) TSCC Hearing Q&A b) Tax Certification Letter c) Resolution No 2024-6-01 d) FY 24-25 Budget
7	7:25 5 min	Monthly Financial Report: • April 2024	Information	Mitten	a) April 2024 Financial Report

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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BOARD DISCUSSION					
8	7:30 10 min	Board Discussion Work Session Planning	Discussion	Zimmer-Stucky	N/A
CLOSING ITEMS					
9	7:40 5 min	• Announcements and reminders • Action items • Adjourn meeting	Information	Zimmer-Stucky	N/A

EMSWCD Board Members, Committees and Meeting Dates

EMSWCD Board			EMSWCD Committees		
Members	Positions	Officers	Budget	Land Legacy	Personnel
Joe Rossi	Director - Zone 1		X	X	
Laura Masterson	Director - Zone 2	Secretary	X	X	X
Mike Guebert	Director - Zone 3	Vice Chair	X	X	X
Jim Carlson	Director - At-Large 1	Treasurer	X	X	X
Jasmine Zimmer-Stucky	Director - At-Large 2	Chair	X	X	X
Upcoming Schedule		Board	Budget	Land Legacy Committee	Personnel Committee
FY24-25	2024	July	1	22	15
		August	5		
		September	4	23	
		October	7		21
		November	4	25	
		December	2		
	2025	January	6	27	20
		February	3		
		March	3	24	
		April	7		21
		May	5	26	
		June	2		

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

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

Monday, May 6, 2024

6:01pm- Call to Order

Zimmer-Stucky called to order the regular meeting of the EMSWCD Board of Directors at 6:00pm on Monday, May 6, 2024, at the EMSWCD Office in North Portland.

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

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

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

Staff: Kelley Beamer (Executive Director), Dan Mitten (Chief of Finance & Operations), Heather Nelson Kent (Community Outreach & Engagement Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Kathy Shearin (Urban Lands Program Supervisor), Rowan Steele (Headwaters Farm Program Manager), Jeremy Baker (Senior Rural Conservationist), Asianna Fernandez (Executive Assistant)

Guests: Eric Nusbaum (ODA), Ramona DeNis (Wild Salmon Center), Lindsay Goldberg (Fawn Lily Farm), Lizzy Simpson (Ithir Botanicals), Nicki Passarella (Storybook Farm), Emily Cooper (Full Cellar Farm), Mary Colombo (Wild Roots Farm), Catherine Nguyen (Mora Mora Farm)

Changes to the agenda:

- Move Agenda Items 7, 9, and 10 to before Item 4.

Previous action items:

- **Beamer** to send the Rural and Grower survey to the Board, with the due date to be Monday, April 8th. – Done
- **Baker** to reach out to Rossi to visit Big Creek Farm to discuss irrigation lines. – In progress
- **Board Members** to send Work Session topic ideas and information for planning each idea to Zimmer-Stucky and Beamer by April 26th. - Done
- **Fernandez** to add a Work Session item to the May Board Meeting Agenda. - Done

6:03pm- Approval of minutes

MOTION: Guebert moved to approve the April 1, 2024, Board Meeting Minutes, Carlson 2nd. Motion passed unanimously (5-0).

6:05pm- Public Comment: N/A

Beamer We have posted the three written testimonies that we have received by email today, to the website.

Mary Colombo is the owner of Wild Roots Farm and is representing a few other Headwaters Farm (HWF) graduates (some in attendance as well). They collectively have decades of farming experience, are all Headwaters graduates, and still own farm businesses. While at HWF, they all ran very profitable farm businesses that grossed around \$80,000 per acre. Their farms served many different organizations, farmers markets, schools, restaurants, hospitals, nonprofits, wholesale, grocery stores, online retail, low-income communities, and hundreds of CSA members with their crops, as well as providing local jobs. These farmers attended to address some of the findings in the Rossi Headwaters Farm Report. They

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acknowledge that the farm does have a huge weed pressure issue. The District, though, is addressing some of these issues by starting a weed assessment committee, contracting with soil health consultants, and increasing staff capacity to manage cover crops. Steps are being taken to manage the property in a sustainable way that we agree with and support for the land. Rossi's report suggests using methods such as herbicides and fumigants which are considered "Prohibitive Substances" under the National Organic Program and will limit future farms' chance to become organic certified, which could potentially limit farms' viability and profitability. The soil was degraded and weedy before the HWF program was started on the property, two decades ago. Fixing HWF with the tools that destroyed the soil and ecosystem is very misguided. The report is formed on what seems like a limited number of visits, which is not the whole picture of the farm. In general, a limited amount of data seems to have been gathered. We are curious about what farmers were talked to in the program, and why more farmers were not contacted? This program is a space for farmers to learn how to farm, and for farmers who don't have access to generational wealth, intergenerational wealth, are first-generation farmers, or are people who have potentially been discriminated against. For most of us, it's the only chance we have to start a farm business. Many folks are working other jobs to be able to start a farm business, which makes it even more challenging. There are dozens of farmers who have combined decades of experience that have gone through the program and are eager to move the program towards success. This is a space for farmers to learn how to own and operate a successful farm business alongside other farmers. It takes time to learn when we become the decision makers for our own farms and are no longer working for somebody else. The HWF created an environment where we can all learn and grow from each other, alongside sharing community and knowledge. The relationships that have been created during this time in the program have been huge and have helped all of us succeed.

The Board has had time to read the three additional letters of testimony that came in earlier today.

6:35pm- ED and L-Team Updates

Beamer shared her Executive Director update:

- Continuing to meet with each staff member individually, it's been a great opportunity to understand how our work touches the ground.
- Attending District events:
 - Soil Health Class at HWF
 - Eat 'n Greet with Farmers in Corbett. Met many community members and was a part of insightful, wonderful dialogue.
 - Toured technical assistance properties with Baker.
 - Toured some of the noxious weeds related properties in the field with Aldassy and Rojas.
- Submitted a conditional use permit (with DiLeone) for our proposed Orient Drive Field Station. We should hear if the County accepts our application in around 48 hours. We did a traffic study and submitted a robust application.
- The Leadership Team is working on the District's Annual Workplan, which is to be submitted to ODA and approved by the Board during the July Board Meeting.
- Will share the Executive Director Workplan with Staff and Board for feedback.
- Attended an Executive Director training with Eric Nusbaum today.

Guebert asked about the Carbon sequestration tour.

Beamer was invited by the Climate Trust non-profit, who partnered with Hood River County, to manage a big portion of their forest lands (33,000 acres) for Carbon sequestration. Learned that about a third of their county's revenue is from carbon sequestration and harvest (average 90 years).

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Mitten shared his Finance and Operations update:

- Finishing up FY 24-25 Budget Season. Thanked the Board for approving the Budget at tonight's Budget Committee Meeting.
- Prepping for the TSCC Hearing.
- Finishing some conference room upgrades. We'll be getting a new conference table, made of Certified Oregon White Oak sourced from Zena Forests products, and reusing the bases from the old tables. There's a 10-week lead time on this.
- Busy with personnel and IT work. The F&O team has been onboarding two new staff members and offboarding one staff member. Has also had a hand in the following updates:
 - New employee vacation accrual analysis
 - Revisions to the Employee Handbook
 - Benefit cycle for Staff.
- Looking forward to setting up a CRM presentation to staff for planning.

Zimmer-Stucky is excited that the District is using Zena Forests products for the Board Room.

Shearin shared her Urban Lands update:

- Mancillas took a job elsewhere, and her last day was on April 19th. The team will post the position opening when Shearin returns from vacation in mid-June.
- Held a Planting with Partners event on April 27th, where we invited the Indigenous community to the Native Gathering Gardens at Cully Park, giving them plants and planting native plants together.
- We're refurbishing the green roof at the office, adding more plants, and updating the drip irrigation system.

DiLeone shared her Rural Lands update:

- There's been a lot of interest in the Whitter Rd. farm property. We had to update the listing description with more details on the terms of the property, only to be sold to farm business. Most people who are interested in the property are aspiring to be farmers someday, but that doesn't work with the easement that's on it now.
 - Many people are still coming to view the property. We want to ensure that whoever buys it is going to farm on the land as soon as they come on it.
- The rainy week has not allowed for more work to be done at HWF, including removing wintered crops, perennial crops as cover crops, etc. The sunny week coming up will allow us to resume this work.
- There's a new tool at HWF, the cultivating tractor, which is primarily to be used by HWF farmers. In the past, we charged for this kind of equipment use, but due to feedback from past farmers, it will now be available for them to use without charge. This tractor will be useful for cultivation in between crop rows as a weed control method.

Zimmer-Stucky got to speak with the Oregon Forest Service Botanist recently, who said Rural Lands is doing great work in the Columbia Gorge area. She also mentioned that she's been seeing the Tansy and Garlic Mustard dumpsters out for folks to use, which is always popular.

Kent shared her Communications, Outreach, and Engagement Team and Grants Updates:

- CO&E:

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- White-Brainard has been supporting the outreach and creating materials for all of the Rural Lands program activities.
- Meckes has been diving deep into the Equity Team reports and onboarding new Equity Team members.
- Kent has been onboarding their new team member, who started with the District two weeks ago. She will be working Tuesdays through Thursdays.
- Grants:
 - Awarded SPACE Grants: The City of Troutdale Earth Day event, ROSE Community Development upgrades to their community gardens at five affordable housing sites, Friends of Portland Community Garden for shelter garden tubs, Urban Nature Partners PDX for leadership opportunities in local natural areas. That concludes the District's SPACE funds for the year.

Something to Celebrate:

Beamer Living up to the District's values through the sites that we own, the items we purchase, our green roof, rainwater capture, etc., at HWF we're currently working on becoming less reliant on fossil fuel usage, which led to us purchasing the Monarch Electric Tractor! We got some of our funding for it through a grant, and it is an example of how we are following through with our mission, decreasing our carbon footprint, and being a demonstration to our partners.

6:30pm –Board Work Session Topics

Zimmer-Stucky The Board is looking for two to three topics to hold Work Sessions on for the rest of the calendar year. Her topic was on wildfire fuels reduction, biochar, and public and private land support. People are often looking for native plants and other ecological ways to prepare their properties.

Guebert suggested soil health for climate change mitigation. Looking at the other suggestions, he would be okay with moving forward with the other two topics too.

Masterson suggested discussing the Land Legacy and Easements programs, particularly streamlining the process of picking priority topics.

Rossi suggested discussing strategic planning for Headwaters Farm and making the farm effective for participants. He also suggested discussing strategic planning for the District overall. Our strategic plan is very broad, and maybe the Board can work on focusing where the District puts their focus and capital towards.

Carlson agreed on strategic planning for HWF. He has also offered his 5-acre land he's not farming now for similar projects.

Guebert Due to timeliness, the HWF topic should come first.

Zimmer-Stucky agrees.

Masterson is most interested in the climate change mitigation and soil health topics, with the LLP and easements topic as her second vote, revolving around how we can make more transactions happen. Her third option would be the wildfire mitigation initiative. She's interested in that in terms of farms and properties we're already working with and current StreamCare sites but is hesitant to start working in the woods within our District as they're not part of our strategic plans.

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Zimmer-Stucky In terms of strategic plan, the Leadership Team is doing a strategic plan implementation retreat this month, so is there a nexus with that topic for the Board to discuss in the next couple of weeks.

Beamer would like to keep that topic to the Board Meeting level, especially since the Annual District Work Plan will be submitted in the next couple of months.

Zimmer-Stucky asked Guebert, what can you imagine you could bring back for a work session from the soil health conference you're attending next month?

Guebert is also teaching a soil health workshop on May 11th that he can bring some information back from. He sees many opportunities where the District can look at some of our initiatives in a different way in order to suppress the carbon into our soil in grazing fields and crop fields. For example, how we can measure the carbon sequestration of soils, whether we want to participate in carbon markets, as a hub for those properties who can't participate on their own now.

Carlson could see the climate change/soil health topics tying into the LLP topic as well. He often sees acres of farmland turning into asphalt. Though we don't have deep pockets to make automatic change, it's a topic to discuss as development continues to push agricultural businesses out.

Beamer This could also help staff move forward on this topic together, for example around green infrastructure initiatives.

Rossi would like to keep his District-wide Strategic Plan topic considered still to ensure the Board's focus is mentioned early.

Zimmer-Stucky sees interest in moving forward with the HWF topic to happen as soon as possible.

Guebert agrees that it would be okay to schedule the other ideas at a later date.

The Board will plan the HWF Work Session date during Agenda Item 11.

Action Item: Fernandez to add a Work Session Planning topic to the June Board Meeting Agenda.

6:46pm- Headwaters Weed Mitigation Plan update.

Zimmer-Stucky reminded the Board that Steele and DiLeone presented their Weed Management Plan to the Board during the November 2023 Board meeting, held at Zenger Farm. She understands that the plan is now in action.

Beamer The District developed the Weed Management Plan in 2023, before she became Executive Director. There was a discussion around weed pressure to promote this work. There was then a general management strategy developed by staff with Board input, and staff have been moving forward with that plan. She's been meeting with DiLeone and Steele to discuss how the plan is moving forward. She wanted to pause today to ensure that there's a current understanding of the plan and where we are in the plan, since there has been recent interest and concern about HWF's weed issue. The District is actively managing soil health and weed management. Staff capacity and the farmer communication loop are also being increased. There will now be a HWF program update as part of the Rural Lands update in Board Meetings, and we have an internal team working as collective accountability.

DiLeone The timeline shows when each step is getting started and when the Board is likely to get an update on how things are going. We added worker capacity to the farm, and things are a little late now,

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but prior to the rainy weather, a lot got done. One important link that the Board may not be aware of is that we have contractors who advise and act as a resource for the farmers. Jen Aaron, a farmer in our District who used to work for OSU Extension, consults on soil health and nutrient management. We also contract with people who have farm business management experience, to support the farmers, along with the staff. The map shows how much of the farm is not being farmed right now with a few recent graduates leaving, so that we can start implanting this plan. The accountability piece shows that we've created a team of people to work with Steele to assess the land that is currently being farmed, in terms of weed level and how weed management is going. She will then work with that team to get another opinion on how the timeline is working as proposed, and where adjustments need to be made.

Guebert Who is on the weed assessment team?

DiLeone Former OSU Extension employee and two HWF program graduates.

Zimmer-Stucky The Cultivator tractor is being provided to HWF farmers at no cost. Are the power ox string trimmers and the flame weeder also being provided at no cost?

DiLeone Yes.

Guebert Is Jen Aaron's consultation new this year?

Steele It was available last year, as an opt in, but this year we are asking farmers to meet every other week for consultation or join every week as part of an ambassador program.

DiLeone There will be monthly updates going forward on this process.

Rossi Good job on the management plan and he is excited to see the weed tools being provided to the HWF farmers at no cost.

Calrson This looks like a great path forward and he is excited to see how it goes.

Zimmer-Stucky Regarding additional contracting, how is their work going to be done moving forward?

DiLeone They'll be doing a little bit of everything, managed by Steele, based on prioritization for the month.

6:58pm- Response to Director Rossi's Headwaters Farm (HWF) Report

Rossi Thanked the participants for attending today. Their viewpoint is valuable and important to addition to the report. He gave the Board the report to review, at the March Board Meeting, for the staff to give feedback on what's right or wrong and what has been achieved. The report doesn't advocate for any particular style of farming, it was only supposed to be focusing on the farm's performance, because how the HWF farmers get to success doesn't matter to him as much as if they do or not. The intention of the report was to initiate conversation with the farmers and staff in order to make the program better. The people who listed the suggestions weren't from him, he let the participants talk freely. He spoke to one past and one present HWF Farmers, as well as three other farmers who wanted to voice their concerns. Everybody who he spoke to loved Rowan. He appreciates people's input.

Guebert can see how much Rossi cares about this topic through this report, highlighting an issue we all knew was happening. He appreciates Rossi helping to elevate this topic to the Board's eyes and sees that as a value. Regarding the steps that DiLeone just mentioned in the Weed Management Plan, he would like to see them take their course before we start thinking about even bigger steps. Knowing we'll be discussing this topic more at a work session should help. We're at a turning point at HWF, and difficulties are to be expected with a program like this. There are going to be changes in personnel, climate, etc. so

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some years will be more successful than others. There's clearly a positive rapport from previous farmers, who attended today, so the path that staff have created seems to be the right way forward right now.

Carlson appreciates Rossi bringing this topic up. He's seen the farm progressing at the beginning of his term and then slowly declining. Rossi and he have talked about how to improve the program a few times. He's heard from neighboring properties about their concerns about weeds going into their fields. How do we get this program to the next level?

Zimmer-Stucky cross-examine this report with the Headwaters Farm Manual, the Weed Management Plan and its updates, and the Strategic Plan and its goals, and she feels confident that based on those documents, staff is working on daily on the initiatives mentioned in Rossi's report. With more frequent updates from staff, we're moving towards where we need to go. There's no other farm like this one in the country, and it's not going to look like a farm owned by someone who has been there for 10, 20, 60, 80, or even 100 years, but that's just a part of being an incubator farm of any kind. She doesn't feel like that was reflected in some of the people's critiques of the farm, though she thinks some of them were valid. She's never been part of a process where it seemed like everyone was so aligned, and yet it felt so divisive, and she's not sure how to reconcile that, but it's been really hard. What is in the report is what is in the plans the District has created. In the future, she hopes to see Rossi have more ownership over these District-created, Board-approved products, because the things he wants to see are in them. She's glad we're continuing to talk about this and would love to see people from around the country appreciate and enjoy the HWF program. She's glad we're all committed to it.

Rossi believes the Board sees alignment. He's disappointed it's only starting in his third year. He saw blame on the participants when it should have been on the District to provide them good plots in the first place and weed mitigation takes away time from the farmers who could be planning, harvesting, learning, and selling instead.

Beamer read a message from Masterson (tech-difficulties): She appreciates everyone's support for HWF and she's confident that the path that we're on will lead to a more successful program and more successful graduates.

Rossi mentioned to the public that he is available to anybody who would like to talk about how to approve the program, and he'd love to hear their comments.

Carlson As he read through the letters in the report, there's a fair amount of blame put on this. He sees that blame as the past and believes there should only be a path forged forwards. He'd love to have the farm be a shining example of how we're helping new farmers get started, learn how to grow, and business acumen, for folks who come from other parts of the country.

Emily Cooper, Lindsay Goldberg, and Lizzy Simpson left at 7:15pm.

7:15pm- Personnel Committee Recommendations

Zimmer-Stucky and Masterson were unaware of the vacation policy for new employees, which was at two weeks per year. She asked the staff to request that Compensation Connection do an industry analysis of employee vacation benefits. With that, the Personnel Committee recommended that the Board adopt Compensation Connection's recommendations to increase the new employee vacation accrual to three weeks for their first year. For those employees who have been working for the District for two to five years, their vacation accrual rate would be increased to three and a half weeks annual vacation. This would not affect anyone who has more than five years of tenure with the District.

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Beamer This would be effective starting this month and would affect seven employees.

MOTION: Guebert moved to adopt the Personnel Committee's recommendation to modify the starting vacation accrual policy, Carlson 2nd. Motion passed unanimously (5-0).

Zimmer-Stucky We typically do six-month reviews for new Executive Directors. Beamer's six-months aligns with the annual review schedule, so the proposal is to combine both efforts, so that she'll be on the same schedule with staff after that. The Personnel Committee recommended using the same process for the Executive Director review as they did last year with Hamilton. This is to work with Critchfield in July, the Board and Leadership Team will gather feedback for the evaluation, the Board will convene and come up with one unified review, and then Zimmer-Stucky as Board Chair would share the review with Beamer. This would likely result in one Special Board Meeting under Executive Review.

MOTION: Guebert moved to approve the six-month Executive Director review process as proposed by the Personnel Committee, Carlson 2nd. Motion passed unanimously (5-0).

7:21pm – 2024 PIC Grants

Kent presented the recommended list of 2024 PIC Grant recipients for the Board's approval. There are 26 recipients being recommended, through the three different grantee categories. Those categories are habitat restoration, sustainable agriculture and farmer development, and conservation practices in community gardens. This year, there were 48 applications sent in, at an asking total of \$2.3 million, showing that there's a lot more interest in the program, likely due to changes made to the program and capacity in the community. The Board has approved \$950,000 for next year's PIC grants cycle, and we still have \$100,000 from the People's Garden Fund. 12 of the applicants are first time applicants, and 10 of the applicants have current PIC grant awards. The average size of these awards is about \$40,000, eight of the applications are for two-year grants, and a few of the grants are awarded for less than they were asking for.

Guebert thanked Kent for making the process easy for the review committees.

MOTION: Guebert moved to approve the 2024 PIC Grant recommendations as presented, Carlson 2nd. Motion passed unanimously (5-0).

7:34pm – OSU Extension Assessment Update

Beamer presented an update on the OSU Extension Needs Assessment. Dr. Berit Dinsdale, who has been leading the assessment, was on Maternity leave but has now returned, so the work is continuing to move forward. This is a collaborative process with the agriculture community. Our partners include West Multnomah SWCD, Multnomah County Farm Bureau, and Oregon Association of Nurseries Mount Hood Chapter. Together, we are developing a list of constituents to interview, conducted this June through September. We'll review a preliminary report in December 2024, and then receive a final report in early January 2025.

Zimmer-Stucky and Rossi had a great meeting with Dr. Dinsdale for some insight and direction. She seems excited about this work.

Rossi is excited, Dr. Dinsdale seems to have a lot of energy.

Zimmer-Stucky informed everyone that Dr. Lyles passed away a few weeks ago. This is just one piece of his lasting, successful, and impactful career. Dr. Dinsdale had come back from Maternity Leave with the

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same deadlines as before she left, with no work done on it from anyone else in the meantime. Once the District found that out, the timeline was shifted in order to do this work right.

7:39pm – 2022 Agriculture Census

DiLeone and Shipkey tried pulling together some of this information, but the Agriculture Census webpage has more great information, including a county summary. The Secretary of Agriculture said there's been a 2% loss of agricultural land in the country, and the Census showed a 6% decrease in Oregon. In Multnomah County though, there's been an increase in acres farmed, which could be an indication that protecting farmland is a priority for more than just us in the District. The Secretary also suggested that the majority of the farmers in this country rely on off-farm income and more diverse sources of income on the farm (ecosystem services credits, bioproducts, direct to consumer sales, etc.) Direct to consumer sales seems like a big reason people in Multnomah County can be farmers. Multnomah County has about the same average number of 10–49-acre farms as Oregon, and the country has. Multnomah County though, does have a higher percentage of under 10-acre farms, and a lower percentage of large-acre farmers, but there are a few! Acreage is evenly spread across nursery crops, vegetable crop, and forage. She's unsure if pastureland is included in their forage analysis though. The value of farmland continues to increase, leading to price to start a farm increasing too, since 2017, mostly in Multnomah County, Washington County, and Clackamas County, likely due to the view of Mount Hood and folks wanting to work in the urban areas as well. Based on demographics, there hasn't been much shift since 2002, showing that Multnomah County is predominantly white farm operators. The only group that grew since then was the Hispanic, Latino, Spanish speaking communities.

Beamer reminded the Board that this census is only done every five years, so it's important to pause and reflect on where Multnomah County stands compared to the national trends. The increase in agricultural land being farmed in Multnomah County vs. the decrease in Oregon and across the country does lead back to our work with our mission and the Land Legacy Program.

Guebert It was surprising to see how close the County is to the State and Nationally in terms of the number of 10-49-acre farms there are. It seems like an opportunity for us to help protect those lands and keep them from being destroyed.

Zimmer-Stucky It is very powerful to see these kinds of trends. She's been reflecting on how if majority of the farms in our District are on less than 10 acres of land and if we're pretty evenly distributed between forage, vegetable, and nursery growers, it shows the District where our reach and services should be aligning. It also underscores the Land Legacy Program and the easement program as a way to make farmland more accessible to more people. She's excited to see more "Forever Farms," in Multnomah County!

Action Item: Fernandez to send the 2022 Agricultural Census PowerPoint to Masterson.

Action Item: DiLeone to send the 2022 Agricultural Census Report to the Board.

7:51pm- March 2024 Financial Reports

Mitten 75% of the Fiscal Year is now completed. On the Balance Sheet, it shows our bank accounts at \$14.9 million, whereas last year at this time it was at \$12.9 million. This is largely due to the Property Tax turnovers that we've received. Accounts Receivable is at \$55,000, while last year at this time, it was at \$16,000. This large variance is due to invoices for the Portland Water Bureau Grant, but we've since received the funds which will show in the April Financial Report. The total Assets and Liabilities are \$21.5 million compared to the \$20.2 million last year at this time, showing a 6.82% increase. For Accounts

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Payables, \$73,000 compared to last year's \$53,000 is due to normal uncashed checks. Security Deposits Returnable shows a few security deposits and miscellaneous bookkeeping entries from over the years that we're cleaning up. This totals \$2,700. In Profit and Loss Performance, Property tax is at \$5.9 million, whereas our total budget is at \$5.7million total, meaning we've exceeded it already. That money will sit there until it's appropriated on July 1st. Interest is still 224% above budget for the year to date, and some has already been appropriated in the most recent supplemental budget adoption. Grants show we received \$72,455 from ODA/OWEB for RL project work as well as F&O administrative support, and from the Portland Water Bureau grant at \$47,070. Under Reimbursements, it shows \$9,000 due to a few grantees who didn't need the full funds, so they returned them, as well as some miscellaneous refunds and rebates received. Expenditures looks fine and anything of note has been mentioned in the past few Board Meetings. The Capital Outlay shows \$92,000 for the Monarch tractor under the Office and Field Equipment line. Of note, we'll be receiving \$49,000 as part of a rebate program associated with the tractor. So overall expenditure on it was about \$43,000. Purchase of real property shows \$11,000, for two \$5000 each property earnest deposits and a title insurance cost from Gordon Creek. The \$127,000 under Capital is for the office building renovations. Finally, Profit and Loss by Class shows all programs are within their spending appropriations for the year to-date.

Eric Nusbaum left at 7:52pm.

Jeremy Baker left at 7:55pm.

7:58pm- Board Discussion: FY 24-25 Board Meeting Dates

Zimmer-Stucky asked the Board to review the calendar to ensure there aren't any that will cause conflicts for multiple members.

Carlson will not attend the November 4th Board Meeting.

Beamer reminded the Board that the August 5th Board meeting is tentative and if it is scheduled it will be an on-line meeting.

Zimmer-Stucky suggested June for the HWF Work Session.

The Board agreed that either June 17th, 19th, or 20th at 4-6pm works for them.

Action Item: Fernandez to work with Staff to finalize a date for the Headwaters Farm Board Work Session.

8:04pm- Announcements, Action Items, and Adjournment

Guebert invited everyone to his Pasture Workshop, which still has some openings, on Saturday in Corbett. He also started a new job as the Program Director for the Oregon Pasture Network, today. He will be remote for the June Board Meeting due to attending the Soil Health Workshop in Montana.

Masterson The Oregon Agricultural Heritage Program (OAHP) had another meeting, in which they appointed their budget. There is also another rule-making meeting for OAHP coming up soon if staff want to attend.

Action Items:

- **Fernandez** to add a Work Session Planning topic to the June Board Meeting Agenda.
- **Fernandez** to send the 2022 Agricultural Census PowerPoint to Masterson.
- **DiLeone** to send the 2022 Agricultural Census Report to the Board.
- **Fernandez** to work with Staff to finalize a date for the Headwaters Farm Board Work Session.

Zimmer-Stucky adjourned the meeting at 8:07pm.

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**East Multnomah Soil and Water Conservation District
FY24-25 Budget Committee #3 *FINAL* Meeting Minutes**

Monday, May 6th, 2024

5:30pm- Call to Order

Zimmer-Stucky called to order the third EMSWCD FY24-25 Budget Committee meeting at 5:30pm on Monday, May 6, 2024, at the EMSWCD office in Portland, OR.

5:30pm- Welcome

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

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

Board of Directors Absent: Laura Masterson (Zone 2 Director, Secretary)

Staff: Kelley Beamer (Executive Director), Dan Mitten (Budget Officer, Chief of Finance & Operations), Kathy Shearin (Urban Lands Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Asianna Fernandez (Executive Assistant)

Public: Eric Nusbaum (Oregon Department of Agriculture)

5:31pm- Approve FY 24-25 Budget Committee Meeting #2 Minutes

MOTION: Guebert moved to approve the Budget Committee Meeting #2 Minutes from April 1, 2024. Carlson 2nd. Motion passed unanimously (4-0, Masterson absent).

5:32pm- No changes were made to revised draft budget from Budget Committee Meeting #2

Mitten This is the point in the Budget Committee Meetings where the Board usually approves any changes made to the draft Budget, but there aren't any changes made this time. No changes were made to the Budget from the first budget draft proposed in Budget Committee Meeting # 1.

Carlson How do you come up with the number for each line. For example, the line for Bookkeeper Contracted Services shows up in one area but is blank in other areas.

Mitten. That Bookkeeper line item is in the template for each program, but only shows funds in the F&O program budget. Common operational expenses, such as bookkeeping, utilities, water, etc. is paid for and comes out of the F&O appropriated budget and not cost-shared across programs. Anything that is for program specific use would come out of their respective program funds. The LB-forms that comprise the budget have all lines repeated throughout and combined in the General Expense Summary. Other line items, such as, Contracted Services would have dollar amounts in each program that is specifically for those programs and then combined in the General Fund Expense Summary tab.

5:34pm- Discuss, review, clarify and reach agreement on any additional changes to draft Budget if needed.

MOTION: Guebert moved to approve that there are no changes to the FY 24-25 Budget from today's Budget Committee Meeting #3, Carlson 2nd. Motion passed unanimously (4-0, Masterson absent).

5:36pm- Resolution No 2024-05-01 approving the budget and setting the taxing limit for FY 2024-2025.

MOTION: Guebert moved to adopt Resolution No 2024-05-01, Carlson 2nd. Motion passed unanimously (4-0, Masterson absent).

5:37pm- Announcements and Reminders

Mitten The only thing left for the FY 24-25 Budget season is the TSCC Meeting on May 21st at 4pm, here at the EMSWCD Office. Once he gets the questions from the Commission for the hearing, he'll pass them on to the Board. Beamer and Mitten will be in attendance, and the Board Members are encouraged to attend. Carlson and Rossi attended last year.

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Zimmer-Stucky and Rossi will attend the TSCC Meeting this year.

5:38pm- Adjournment

Zimmer-Stucky adjourned the meeting at 5:38 pm.



ED, L-Team, and E-Team Updates for June 2024 Board Meeting

East Multnomah Soil and Water Conservation District

5/24/2024

Executive Director Update – June 2024

Looking back:

- Attended ‘Reframing Racism’ 3-day training at the Center for Equity and Inclusion
- Attended Oregon Community Foundation Annual lunch.
- Participated in calls with an emerging coalition that is submitting an LOI for Portland Clean Energy Fund’s (PCEF) regenerative agriculture program. The new PCEF grant guidelines list criteria “strongly urging” applicants to include government partners. EMSWCD will be listed as a partner in 2 Letters of Interest for projects that advance our existing partnerships and organizational mission (NAYA and ECOTRUST).
- Led Leadership Team retreat at Nestwood on May 16 to identify 2024/2025 program priorities and operationalize strategic goals.
- Prepared for, and responded to, budget and operations questions at the May 21 TSCC Budget Hearing
- Conditional Use Permit application accepted by Multnomah County Planning Dept. for Headwaters Field Station on Orient Drive and process is moving forward.
- Attended APANO annual dinner gathering.
- Wrapping up staff 1:1 ‘get to know you’ meetings.

External meetings:

- Held second meeting with Backyard Habitat co-directors and EMSWCD Urban program staff to understand programmatic synergies and areas for collaboration.
- Met with Nellie McAdams with Oregon Agricultural Trust to discuss appraisal environment for agricultural easement and discuss organizational collaboration.

Looking forward:

- Beginning District workplan for board approval in July
- Beginning timeline for staff-wide annual performance reviews
- Co-hosting District on-line information session for upcoming elections, June 13 5:30

Upcoming external meetings and site visits:

- Jeff Stone, Oregon Association of Nurseries
- Willy Levenson, Human Access Project
- Mt. Hood Community College Metro Capital Grant site visit, May 28
- Congressman Blumenauer Sustainable Foods Roundtable, June 10
- Sandy River Watershed Organization community gathering focused on launch of new watershed organization, May 30

Leadership Team Updates – June 2024

Dan Mitten – Finance and Operations Program

- **Budget & TSCC Hearing:** Prepared for TSCC Hearing, drafted answers to Commissioners questions for Hearing, drafted resolution and documents for budget adoption at June Board meeting, began preparations for the adopted budget checklist to submit to TSCC and submission to the State for 7/1 effective date.



ED, L-Team, and E-Team Updates for June 2024 Board Meeting

East Multnomah Soil and Water Conservation District

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- **Leadership Team Retreat:** F&O staff helped coordinate the logistics of, preparations for, and participation in the Leadership Team Retreat. Purpose was to identify strategic plan objectives and goals for FY24-25 by program.
- **Technology and Network infrastructure:** Began process for upgrading our server OS, licenses, and increasing drive space. Continued CRM efforts importing and cleaning data, finalizing the Headwaters Invoicing Solution incorporating technology for equipment usage and billing.

Kathy Shearin – Urban Lands Program

- Whitney and Heather met with staff from the Urban League of Portland who are considering applying for a grant to transform an unused lot into a community teaching garden. Whitney provided them with information and resources re: water conservation and efficiency, native plants for pollinators, and remains available for any other technical assistance they and other grantees/potential grantees may need.
- Monica and Kelley attended the Decolonizing the Portland Harbor with Nesika Wilamut network for a 3-part workshop to learn about the condition of the Lower Willamette River, how to create meaningful connections with Tribes and Tribal Communities, and network with others interested in the Portland Harbor.
- Monica will be meeting with NARA (Native American Rehabilitation Association) staff at their Healing Garden in Gresham to discuss potential partnership and project opportunities.

Julie DiLeone – Rural Lands Program

- Two CLIP cost share grants were awarded to commercial farmers. One was for drip irrigation on 6 acres of vegetables. The other was to convert 8.5 acres from sprinkler irrigation to micro-spray and repair 21 feet of gravel road at a nursery. Another potential CLIP application was put on hold by a nursery.
- ODA has hired a new Regional Water Quality Specialist for the North Willamette Valley and North Coast areas. His name is Rick Cowlshaw. Jeremy, Kelley, and I will be meeting him in June.
- Garlic mustard season is wrapping up. Unfortunately, the week of ice that we had last winter did not knock it back, and instead seemed to invigorate it.

Heather Nelson Kent – CO&E and Grants Programs

CO&E

- Preparing for EMSWCD's new website internal project kick off and drafting RFP for consultant services.
- The Message Development team has been working with our Communications consultants to finalize the new Message Framework and prepare for staff and board training sessions in June.
- Developing Communication plans for Headwaters Farm (and HIP) and the Land Legacy Program. These plans will guide priorities for work plans in the upcoming FY.

Grants

- 2024 PIC Grantees were notified about their awards and beginning the process of creating Grant Agreements for each organization. Providing feedback to more than 10 grantees who were not selected this year.
- Closing out previous FY SPACE and PIC grants.



ED, L-Team, and E-Team Updates for June 2024 Board Meeting

East Multnomah Soil and Water Conservation District

5/24/2024

Equity Team Updates – June 2024

Katie Meckes – Equity Team

- New Equity Team member onboarding is underway.
- Jamila Dozier presented the findings from the internal equity audit at the 5/9 staff meeting. Staff shared ideas about how to implement the recommendations that were presented. Next, the audit team will work on developing an implementation plan and initial next steps.
- Continuing to follow-up with staff teams to document progress on action items in an effort to better track how we are working to weave equity into our everyday work.



EMSWCD FY23-24 Annual Goals & Progress (as of April 2024)

Background:

As the District prepares our FY24-25 Annual Work plan for Board adoption in July, it is important to look back at the FY23-24 goals set by staff for our current fiscal year and progress made reaching those goals. This document is a high-level snapshot to share what has happened thus far (as of April 2024) to set the stage for what is ahead. This does not take the place of a comprehensive annual report, where the District compiles metrics and stories to summarize our impact each year. As always, the annual report will be completed in December.

Urban Lands

Decrease urban stormwater runoff by reducing impervious surfaces and retaining stormwater on-site.

- MHCC retrofit - Removed over 6800 sq. ft. of asphalt down the center of four parking lots, installed “Tree Trenches” and planted 38 trees
- 1 Raingarden workshop with 26 attendees, recorded workshop attendees -193+ (ongoing), provided 2 one-hour Rain Garden presentations to community groups.
- 2 Stormwater workshops with 40 attendees, recorded workshop attendees - 28+ (ongoing).
- Responded to 27 TA requests concerning stormwater, including rain gardens, stormwater planters, downspout planters, pervious pavement, soil improvement after depaving, and questions from Marion Co. SWCD re: setting up urban stormwater offerings.

Reduce the use of synthetic landscaping chemicals & products.

- 3 Weeds workshops with 68 attendees, recorded workshop attendees -76+ (ongoing)
- 2 Edible Landscapes workshops 31+ (season not over) attendees, recorded workshop attendees- 109+
- Responded to 4 TA requests re: reducing pesticide use in general, and 42 invasive species questions emphasizing manual control whenever possible, and otherwise providing resources re: professional assistance and the least harmful chemical control options.

Reduce the area of lawn and other high-water-use ornamental plants.

- 2 Naturescaping workshops with 92 attendees. Recorded workshop attendees - 24+ (ongoing).

- Responded to 7 TA requests regarding removing lawn and naturescaping urban yards.

Increase the use of urban landscape water conservation methods and tools.

- 1 Outdoor Water Conservation workshops with 23 attendees. Recorded workshop attendees - 48+ (ongoing)
- Replaced drip irrigation system on green roof at EMSWCD's Conservation Corner with a new smart-controlled, weather-responsive, drip irrigation system.
- Responded to 4 TA requests regarding water conservation techniques, local tools and incentives, and irrigating with greywater.

Increase the number of native plants and area of green infrastructure within the urban growth boundary.

- Plant sale 2024 – Sold and distributed over 10,000 native plants.
- Planting with Partners – Planted and distributed 300 plants at two Planting With Partners events. 5 Native plant workshops with 192 attendees. Recorded workshop attendees - 366+
- Provided TA to 30 recipients re: species selection and sourcing native plants, including a 5-acre parcel owned by the Bird Conservation Alliance, and two CLIP projects totaling approximately 6 acres of invasive removal and native restoration.

Increase public understanding of water quality, water, and natural habitat conservation concerns, and inspire action to address those concerns.

- Responded to 120 Technical Assistance requests overall and conducted 15 site visits thus far (ongoing).
- Over 1628 individuals attended our live and recorded workshops.
- Held 39 Community Partner Meetings and attended 19 Community Events to strengthen existing relationships and build new ones with community leaders/groups/organizations in priority areas.
- 3 bilingual and culturally relevant workshops with community-based partners.
- Attended 10 tabling events and public meetings to promote EMSWCD and introduce 322 members of the public to the benefits of sustainable landscaping.
- Two staff members were part of the Oregon Land Justice Project Delegation that traveled to the Confederated Tribes of Warm Spring Indian Reservation where they learned the priorities of the Tribes and how they may intersect with the Districts' work.

Community Outreach & Engagement

Inventory resources and activities, compile community engagement and outreach plans from program teams

- Created a new cross-functional team of all staff involved in outreach and engagement activities nicknamed the “CO&E Super Group”.
- Developed a Year-at-a-Glance shared planning calendar of all outreach and engagement activities.
- Met with CO&E Super Group quarterly for coordination and collaboration.

Develop District Communications Plan

- Contracted with Brink Communications to develop an Audience Map and Communications Plan.
- Presented Communications Plan to staff and board members.
- Began implementation of the Communications Plan including developing a district-wide Messaging Framework informed by community engagement with key audiences.
- Planned for and scheduled training sessions for Board and staff on Messaging Framework and public engagement tips and techniques.

Develop website for the District – with Finance and Operations

- Identified the EMSWCD web 2.0 Project Team.
- Held initial scoping meeting with Project Team leaders.
- Researched best practices and lessons learned from website updates with other SWCDs and partner organizations.
- Began collecting the business requirements and drafting the RFP for web development services.
- Began putting together the plan holders list for RFP solicitation.

Grants Program

- Awarded, completed contracting (grant agreements) issued payment and monitored progress for:
 - 24 new PIC grantees; 20+ existing PIC grantees
 - 38 new SPACE Grantees; 20+ existing SPACE
 - Johnson Creek and Columbia Slough Watershed Councils (SPA)
 - Three Equity-Focused Strategic Opportunity Grants.

- Solicited 2024 PIC applications, recruited a Grant Review Committee (12 people); ran a thorough review process and recommended a slate of 26 new grants to the Board for approval.

Rural Lands

Decrease erosion from working lands in the rural part of the district to prevent sediment and bacteria from entering waterways.

- Provided cost share to two nurseries to prevent erosion from farm roads in can yards.
- Provided technical assistance about preventing erosion to every farmer we worked with.

Improve the efficiency of irrigation on working lands.

- Worked with 3 commercial farms to implement cost share projects that improved irrigation efficiency on 16 acres.
- Provided technical assistance about irrigation water management to every farmer we worked with.

Increase stream shading to protect water temperature and improve riparian habitat in priority watersheds.

- Maintained 168 acres of riparian buffers on 41 properties.
- Planted less than the planned 10 acres of new riparian buffers because the largest buffer was on a property that sold to a person that was not willing to stay in the program.

Understand water quality baseline levels and trends over time in priority watersheds.

- Continued monitoring water quality in Johnson Creek and Beaver Creek.
- Contributed data to DEQ for a trend analysis.

Reduce the impacts of ecosystem altering weeds species on natural habitats in the rural part of the district, focusing on protecting high value native forest and riparian areas.

- Successfully met our goals for weed control.

Limit invasive species pressure on natural regeneration of native forest in areas burnt by the 2017 Eagle Creek fire.

- Received funding from the US Forest Service Columbia River Gorge National Scenic Area that we used to treat noxious weeds along trails in the burn area.
- Also did noxious weed control strategically in the burn area.

Increase awareness among landowners and managers about protecting and improving water quality, water quantity, soil health, riparian health, natural habitats, and reducing populations of invasive weeds.

- Discussed these issues with every landowner we worked with.
- Also discussed these topics at outreach events like the ‘Eat and Greet’.

Finance & Operations

Complete FY22-23 Financial Audit.

- Successful audit of FY22-23 completed and presented at the FY22-23 Annual Meeting in December, 2023. FY 22-23 Annual Report was created and presented at the FY22-23 Annual Meeting.

Develop FY 24-25 Budget

- Developed FY24-25 budget through months-long cycle directed by the Budget Committee. Budget approved in May. A successful TSCC Hearing was held in May earning certification.

Review Policies and recommend changes as needed

- Revised Employee Handbook to reflect changes in our pay period, timesheet entry and tracking improvements, and inclusion of Paid Leave Oregon provisions. Also orchestrated a third-party analysis of vacation accrual tiers and submitted the recommendation to Personnel Committee and Board to increase vacation accrual for first year and second to five-year employees.

Coordinate and oversee Williams Office Building Modifications Project

- The Williams Avenue building was renovated from October 2023 – January 2024. The new conference room and breakroom modifications and upgrades were completed. A new hallway, office, and virtual meeting rooms were also included in the project. All modifications were made to ensure accessibility and promote efficient, effective, and safe use of the headquarters location.

Executive Director Search & Onboard/Offboard staff

- F&O offboarded a few staff members in FY23-24 to-date, including retiring Executive Director, Nancy Hamilton. Participated in the Executive Director Search process for our new Executive Director, Kelley Beamer. Successfully offboarded Hamilton and simultaneously onboarded Beamer. Onboarded two new hires in April 2024, Rojas and Pacheco-Cole, and offboarded one staff member, Mancillas, in the same month.

Assist in setup, design, and launch of organization's CRM system

- Along with Community Outreach & Engagement team and other key staff, successfully set up and launched EMSWCD's CRM system. The data importation, cleanup, and working protocols continue to develop as of April. Further importation and completion of all data migrations are still ongoing. Training, all staff utilization, and additional plug-ins (GIS, others) are still to be developed in year two of the CRM system. Currently, the system is operational and live. Organization-wide usage and processes will continue to be developed.

2024 EMSWCD Hearing Questions for FY 2024-25 Approved Budget

Tour of EMSWCD Headquarters Building at 3:30 PM

Tuesday, May 21st at 4:00 pm

5211 N Williams Ave, Portland, Oregon (*Boardroom*)

1. **Welcome, Ms. Beamer, to your first TSCC Budget Hearing as Executive Director of EMSWCD! What have been the biggest surprises in your first few months? And what are your priorities for the coming year?**

Thank you, I'm excited and proud to be leading such an amazing organization that works across our diverse district to help people care for land and water.

As far as surprises are concerned, I would say one of the biggest surprises has been the way in which EMSWCD applies an equity lens to all its work. In stepping into this leadership role, I've seen a deep internal commitment to equity through the Organization's equity action plan items. Of the 70+ action items stemming from the equity plan itself, many have already been or are becoming realized through intentional operationalization efforts whether through self-appointed task teams or woven throughout all of the programmatic work we do. Some examples of such items include making our procurements and contracting needs more accessible and equity-focused; the most evident application of this was the building modifications recently completed. A black, woman-owned organization won the award and completed the modifications this last fiscal year. Other examples include providing financial compensation when community members share their time and expertise. Community feedback, especially from historically underserved communities, is essential to helping us show up in relevant ways across the diverse demographics of our district.

Another impactful outcome has been a full equity audit on EMSWCD and all its processes and practices. This helps us keep on track and engaged in one of the three pillars of our Strategic Plan, Equity.

The commitment to equity throughout all our work bolsters our mission, helping people care for land and water, by ensuring our resources (human and capital) are allocated properly and all our constituents are served. The Annual Bare Root Plant Sale is a good example of our equity-minded focus. We've targeted several zip codes in the last couple of years to get the word out about our plant sale and help traditionally underserved communities get plants in the ground. How is this helpful? By getting plants in the ground where heat islands have started to have negative impacts, we can begin to combat climate change as well as provide low-maintenance, native plants to communities that historically do not have a lot of resources to maintain vegetation. Another example of community reach with an equity lens are our Partners in Conservation (PIC) grant recipients. As noted in one of your questions, the

applications and awards have increased substantially in this area. Much of that increase in awareness, interest and engagement is largely in response to our intentional, equity-focused methodology in the grant review process, scoring matrix, and subsequent awards.

With that, MY priorities for this coming year are the accomplishment of some much-needed budget items; such as, a new field office at Headwaters Farm; a new EMSWCD website; and better relationship tracking and engagement through our newly acquired and implemented CRM system and the Community Outreach & Engagement Program.

I also want to focus much of my time and attention to taking our programs and leaning into the three pillars of our Strategic Plan: Soil & Water Health; Climate Action; and Equity. To understand what our community is asking and the unique niche we fill to respond to those needs is how we accomplish those goals and measure success.

2. This question is for the board members in attendance: Last year you passed your strategic plan, an exciting accomplishment. During this first year of the plan, how have you executed on strategic plan objectives and priorities?

That's a great question and we're so glad you followed up this year on our 2023-2027 Strategic Plan and how we're performing on it. We admit we have a ways to go and our time and attention was slowed on the progress of these objectives and priorities when Nancy announced her retirement and the Board embarked on another Executive Director search. As you know, it takes time and effort, but in the interim, staff and Board continued to move forward with many initiatives of the plan. Much of this was with Nancy's help as she off-boarded and we also onboarded Kelley seamlessly. We are now moving forward intentionally focused on those priorities.

Some examples of executing initiatives related to the Strategic Plan priorities and how they relate to those three pillars are:

- **Soil & Water Health:**

- *The number of workshops and public attendance has increased significantly. We've responded to 27 technical assistance requests concerning stormwater, including rain gardens, stormwater and downspout planters, pervious pavement, soil improvement after depaving, and communicating with Marion County SWCD on setting up Urban stormwater offerings.*
- *Demonstration project at Mt Hood Community College. This multi-year effort resulted in to date the removal of over 6,800 sf of asphalt down the center of four parking lots: installation of "tree trenches" and the planting of 38 trees.*
- *The Ross Island lagoon algal bloom by funding research on the Willamette River water quality and structure solutions.*
- *On the Rural side, we continue to work directly with farmers to provide free technical assistance to help farmers comply with Ag water quality*

laws. Our focus and intention is to prevent water pollution and monitor temperature, bacteria, and sediment. There have been 26 technical assistance site visits to farms completed as of the end of March of this year.

- **Climate Action:**

- *As you know Headwaters Farm is a demonstration farm for climate-friendly farming from renewable energy creation to soil health. As you know over the years, we've committed significant dollars and efforts in making Headwaters Farm a shining example of sustainable and environmentally friendly farming practices and conservation all rolled up into one. Our solar array at the Farm is impressive and generates around 88 MWh (Mega-watt hour) each year, offsetting the vast majority if electricity needed to run the Farm, including an irrigation system, residence, and all farm facilities. Any excess energy generated by the solar array is donated back to PGE to assist customers who are struggling to pay their electric bills. Most recently, we've recently purchased an electric tractor. This, along with training a cohort of farmers in the practice of soil health, ensures we're training new farmers in sustainable and evolving climate friendly farming practices.*
- *We are also now running a pilot initiative to integrate tree-planting into our weed removal work for carbon sequestration.*

- **Equity:**

- *As mentioned, equity runs across all our programs and is embedded in all our work. As noted, a powerful example is how the Grants Fund distributes to community organizations to execute our mission of helping people care of land and water, in culturally specific ways that we could not do alone. These efforts ensure our resources are being distributed across all demographics.*

3. There are many ways you can meet the district's mission. When determining programming and projects, how do you choose the best projects to serve the community?

As you know, we have two main service areas (Rural and Urban) that are mostly responsive to landowner and community needs.

In the rural part of our service area, we spend time with farmers and landowners to understand ways our services can improve soil and water health. As part of our Rural Program team, we have staff dedicated to noxious weed removal, who partner with private landowners who want to address invasive weeds and improve ecosystem health. The 'weeds' team also coordinates with other regional government partners to respond to the spread of invasive weeds. Our Rural program also includes technical assistance staff that help farmers identify cost-share projects to decrease erosion and improve water quality. Lastly, we have a stream care program that works within our watersheds to partner with willing landowners who are committed to improving riparian

areas through revegetation. These programs are great examples of the responsive nature of our programs. We have the expertise and capacity designed to support individual landowners as they contact the district. Clearly, we are not a one-size-fits-all organization, and our staff must prioritize the projects that give us access to strategically important areas, or areas with enough acreage to have an impact.

Within our Urban program, our staff prioritizes community-led projects in historically underserved communities predominantly east of 82nd Avenue. These projects include Planting with Partners, a way for the District to support community-led efforts to plant native plants and increase pollinator habitat and healthy communities, and a campus-wide demonstration project at Mt. Hood Community College. Our Urban Program also runs the District's annual flagship plant sale when we sell at-cost native plants and trees to the constituents of our district. Through this event, over 10,000 native plants are distributed in our district. The native plant sale is a proven way, year after year, to connect with our constituents and to share our services with the urban community.

Now that we have a strategic plan that lays out three primary areas of focus (climate action, soil and water health, and equity) we will prioritize projects that deliver demonstrated success in each category.

4. The Land Conservation Fund has historically been funded by transfers from the General Fund at half a million annually. The FY 25 budget reduces the amount of the transfer to \$400,000. Why is the transfer reduced, is your strategy for this fund changing? And if so, in what way?

Thank you for asking this question. This was a topic of conversation during our budget committee meetings this year and the rationale for this reduction is two-fold:

- *Given our current LCF balance of \$6,289,317 (as of the FY23-24 audit) plus the proceeds of the Gordon Creek property sale as well as a healthy accrual of interest allocated to the Land Conservation Fund (budgeted to be \$300,000 in FY24-25), we felt that the combination of those three factors gets us to the same allocation as previous years. Our FY24-25 budget demonstrates a healthy projected LCF account balance of resources to be \$8,651,707 which includes our previous account balance, interest, proceeds from anticipated property sales, and the transfer from General Fund as noted.*
- *With this self-aggregating interest, we can make strategic decisions to appropriate additional funds to contingency so I, as the new Executive Director, would have resources available to carry out priorities in the coming year that I cannot envision or foresee at this time.*

By no means does a lower allocation indicate a lower demand for the fund. In fact, we currently have 11 projects underway, and as pressure on Ag land grows (UGB expansion, shadow conversion, loss of agricultural infrastructure, increasing non-farm uses allowed on EFU land), the need for the Land Conservation Fund will only increase. Our Land Legacy Program, which utilizes the Land Conservation Fund for

these Special Fund efforts creates “Forever Farms” which protect our local foodshed, provides a low-carbon food access, and supports smart growth. The strategy for this program and the utilization of this Fund is a long-game with relationship and trust building, showing up in community and offering pathways to affordable land access.

Follow up: We understand that the district’s goal has been planning to purchase 2 to 3 parcels per year, has that been happening?

First, I’d like to quickly respond to the question about “purchasing parcels”. We achieve our Ag land protection goals in a few ways:

- *We place easements to restrict development, ensure “forever farms” and the land continues in private ownership. Not held by a government entity.*
- *EMSWCD also buys land outright. We then place an easement on it to protect conservation values, which also lowers the property value, and then we sell the land to a private landowner to farm. This three-phase transaction process is called Buy-Protect-Sell.*

Back to the goal of the land protected. We are currently working on three “forever farms”. The Gordon Creek sale this fiscal year mentioned previously fell under Buy-Protect-Sell, so including the three currently in the works, we have surpassed that goal.

5. **We understand the Partners in Conservation (PIC) grant program was only able to fund about half of the projects that were reviewed/qualified. The largest increase in grant programs in this budget is for PIC, do you think it will be enough to fund all qualified projects in the coming year? If not, are you exploring other sources of funding for this program?**

As we see it, the demand for our PIC opportunities is likely to continue growing. Over the past four years, the number of applicants has doubled, and we don’t see that going away anytime soon. We are likely to have demand for the opportunities outstrip the need. This is also true for most responsive grant programs like ours.

Regarding other funding sources, we are open to these opportunities and have a great example that you’re likely aware of as it’s in our current fiscal year budget and repeated for FY24-25. It’s called the People’s Garden Initiative - NRCS program that aligns so closely with our PIC program (our District goals achieve their goals) that EMSWCD and USDA-NRCS have entered into an agreement for them to fund us for \$200,000 over two years.

Follow up: What about some of the other grant programs? We see that some programs, such as the Equity Focused Strategic Opportunity grants, were not increased – how do you determine where to focus grant dollars?

We intentionally prioritize PIC because it funds groups executing our mission in culturally specific ways. EFSOG is still a pilot initiative that incorporates staff-identified

	<i>grant opportunities that meet certain criteria on where to partner with under-resourced communities.</i> <i>As you know, the District provides other grant programs that are tailored to the needs we have heard over the years. Each type of grant opportunity we have has a specific audience and recipient in mind, so each type has its own requirements and evaluation process to determine award and in what amounts.</i> <i>Small Projects and Community Events grants (SPACE)- allows applicants to come to us to support projects and events that provide education on soil and water health, community building and hands on approaches to advance conservation. Provides easily accessible funding for local organizations and schools</i> <i>Cooperative Landowner Incentive Program (CLIP)- Designed to fix natural resource issues on private properties. This could be a grant to work on reducing soil erosion on a road, deal with invasive species or to increase water conservation.</i> <i>And thirdly, we have a grant partnership titled Strategic Partnership Agreement (SPA) with two watershed councils. This one is unique as it's not a competitive grant award, but rather a partnership that protects the watershed health in a way that aligns with our goals.</i>
6.	Part of the district's goals is to make farmland accessible financially – what might a loan program look like? Could this arise to the level of a priority over other programs currently being done? <i>Currently we are exploring loans and land access grants that could address a current barrier for our next generation of farmers who want to access land and who were not born into families with land. We acknowledge that a serious pinch point for new farmers is affordability. Case in point is that Multnomah County farmland prices are the Top 3 highest in the State at ~ \$27,000/acre. So the question really is, how can we open up access to land and decrease those barriers. We can't speak to prioritization with regards to other grant programs yet because this is something we will be researching in the coming fiscal year. It will depend on what we discover while performing an analysis and doing our due diligence on a potential loan or grant-forward program. We don't anticipate this taking over other program or grant needs, but rather the potential for an expanded program in conjunction with other internal resources.</i>
7.	The 2023-2024 Adopted Budget created the Community Engagement and Outreach program. Now that you are nearly one year in, can you give us an update on how it is going so far? What would you say were your biggest successes in this area over the last year? What lessons did you learn that you will apply to the future? <i>During this last fiscal year, the Communications Plan has been completed, the messaging framework has been built, and there are strategies being employed and</i>

	<i>training in the works currently. Our new team is building cohesion as intended by being our centralized communications hub and providing a suite of services that support our programs. This includes social media, marketing plans, event recruitment and advertising, outreach, and engagement planning and coordination. This last year was Year 1 of our three-year plan for this program (which was also highlighted in the FY23-24 budget cycle) and the goal is listening and learning, which we feel is the most important part of communication. We will also be engaging in community-informed message development as we move forward. As an example, one key take-away from our recent listening sessions was the emotional and psychological benefits of the urban land work we do as opposed to the ecosystem services solely.</i>
8.	Last year we talked about how you would know the Community Engagement and Outreach program was successful. You told us a measure of program success would be if more people knew more about the district and what it does. Have you been measuring increased engagement and community knowledge over the last year? If so, how, and what have been the results? <i>One key measurement of success has been how quickly both our workshops (urban and rural) are filling up and being attended. Another example was noted earlier with the increased engagement and applicant pool of our grant applications. Another key indicator of success is something that I've noticed in my first three months with EMSWCD, that we are a visible coalition and community partner. Community organizations are reaching out to us to include us in projects and coalitions. That feels different than before.</i>
9.	During last year's restructuring, in addition to the new outreach program, the Conservation Legacy program was dissolved. Some of the work was transferred to other programs. Have you heard any feedback from your stakeholders on the restructure? <i>As you're aware from last year, this was mostly a behind-the-scenes reorganization. The motivation for the change was thought through and planned strategically to not only align with our Strategic Plan goals and initiatives, but to enhance our programmatic efforts and staff resources to maximize impact to the community we serve. The reorganization was a key component of the FY23-24 budget message. Overall there was no material change to our program as community members experience them, with the exception of an increased visibility and understanding of the community by outreach and engagement. For the remainder of the components of the Conservation Legacy Program, they are the same people doing the same work, just simply moved under another existing program and supervised by a different person.</i>



Tax Supervising and Conservation Commission

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

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5/21/2024

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

RE: EMSWCD's 2024-25 Approved Budget Certification

Dear Chair Jasmine Zimmer-Stucky and Board of Directors,

The Tax Supervising and Conservation Commission met with the Board of Commissioners today to review, discuss, and conduct a public hearing on East Multnomah Soil and Water Conservation District's 2024-25 Approved Budget. This hearing and the TSCC review of the district's budget were conducted according to ORS 294.605 to 294.705 to confirm compliance with Oregon local budget laws and to determine the adequacy of estimates necessary to support the efficient and economical administration of the district.

The budget was filed with TSCC prior to the May 15th deadline and at least 20 days prior to the budget hearing, as required by statute. The estimates (shown on the following page) were judged reasonable for the purposes indicated, and the document complied with local budget law. As a result, the TSCC certifies by a majority vote of the commissioners that it has no recommendations or objections to make concerning the budget.

Please file a complete copy of the materials requested in the TSCC Adopted Budget Checklist with the Commission no later than July 15, 2024. If extra time is needed, please request an extension from TSCC staff.

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

Yours truly,

TAX SUPERVISING & CONSERVATION COMMISSION

Harmony Quiroz, Chair

Dr. Mark Wubbold, Commissioner

Matt Donahue, Commissioner

Allison Lugo Knapp, Commissioner

Tod A. Burton, Commissioner

Commissioners Harmony Quiroz, Chair | Dr. Mark Wubbold | Matt Donahue | Allison Lugo Knapp | Tod Burton

Total FY 2024-2025 Approved Budget 21,419,250

East Multnomah Soil & Water

Fund	Appropriations	Unappropriated	
		Fund Balance	Total Budget
General Fund	8,538,653	2,001,890	10,540,543
Land Conservation Fund	8,651,707	0	8,651,707
Partner Grants Management Fund	25,000	0	25,000
Grants Fund	2,202,000	0	2,202,000
Total	\$ 19,417,360	\$ 2,001,890	\$ 21,419,250

General Government Tax Levy

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



Resolution No. 2024-06-01

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the East Multnomah Soil and Water Conservation District adopts the budget for Fiscal Year 2024-2025 in the total of \$21,419,250, now on file at EMSWCD's office located at 5211 N. Williams Ave., Portland, Oregon.

MAKING APPROPRIATIONS (by program)

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024 and for the purposes shown below are hereby appropriated:

General Fund	Appropriations	Unappropriated	Total Budget
Finance and Operations:	1,524,760		
Rural Lands program:	1,983,747		
Urban Lands program:	949,300		
Community Outreach & Engagement program:	674,595		
Headwaters Farm Incubator program:	912,497		
Transfers:	1,993,754		
Contingency:	500,000		
Ending Fund Balance:		2,001,890	
Fund Total:	8,538,653	2,001,890	10,540,543
Special Funds			
Land Conservation Fund:	8,651,707		
Grants Fund:	2,202,000		
Partner Grants Management Fund:	25,000		
Special Funds Total:	10,878,707		
Total EMSWCD Budget:	19,417,360	2,001,890	21,419,250

Note: This budget includes \$19,417,360 in appropriated funds, and an unappropriated ending fund balance of \$2,001,890 resulting in a total budget of \$21,419,250.

IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED that the East Multnomah Soil and Water Conservation District hereby levies the taxes provided for in the adopted budget at the rate of \$0.10 per \$1,000 of the assessed value of all taxable property within the district for operations, and that these taxes are hereby imposed for the fiscal year 2024-2025.

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

Resolution No. 2024-06-01 is approved and declared adopted by a majority of the Board of Directors on this 3rd day of June 2024.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
MULTNOMAH COUNTY, OREGON

By: _____
Jasmine Zimmer-Stucky, Chair

FORM
LB-20

RESOURCES

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD

GENERAL FUND

Modified Accrual Basis

Budget for Next Year 2024-2025

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
1	3,534,574	4,292,381	3,822,463	1 Beginning Fund Balance	3,773,420	3,773,420	3,773,420	3,773,420		1
2				2 Previously levied taxes estimated to be received	100,000	100,000	100,000	100,000		2
3	-	-		3 Prior period adjustment per audit						3
4				4 OTHER RESOURCES						4
5	26,372	47,927	28,978	5 Op: ODA Administrative Grant	28,978	28,978	28,978	28,978		5
6	17,936	97,308	160,000	6 Op: Interest on Bank/LGIP Accts	160,000	160,000	160,000	160,000		6
7	9,686	5,525	5,000	7 Op: Misc. (Refunds, Rebates, etc)	5,000	5,000	5,000	5,000		7
8				8 Op:						8
9				9 Op:						9
10				10 Op:						10
11				11 Op:						11
12				12 Op:						12
13	80,117	36,249	28,000	13 RL-LL/HIP: Rental Income	26,472	26,472	26,472	26,472	-	13
14				14						14
15			8,000	15 RL: Reimbursements from Partners	10,000	10,000	10,000	10,000		15
16	61,535	61,535	67,616	16 RL: ODA Scope of Work Funds	67,616	67,616	67,616	67,616		16
17	-	19,500	15,000	17 RL: USFS Gorge Grant	20,000	20,000	20,000	20,000		17
18		21,282	50,000	18 RL: PDX Water Bureau Habitat Restoration Funding	-	-	-	-		18
19			136,974	19 RL/HIP: USDA Grant (Land+Capital Access Pilot Project)	-	-	-	-		19
20	1,264	18	10,000	20 HIP: Misc (Refunds, Reimbursements, Rebates)	19,785	19,785	19,785	19,785		20
21				21 HIP:	-	-	-	-		21
22	300	47,510	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		275,294		26 Proceeds from Sale of Real Property						26
27				27						27
28				28						28
29				29						29
30	3,731,784	4,904,529	4,382,031	30 Total resources, except taxes to be levied	4,261,271	4,261,271	4,261,271	4,261,271	-	30
31	5,405,791	5,708,791	5,720,418	31 Taxes necessary to balance	6,279,272	6,279,272	6,279,272	6,279,272	-	31
32				32 Taxes collected in year levied						32
33	9,137,575	10,613,320	10,102,449	33 TOTAL RESOURCES	10,540,543	10,540,543	10,540,543	10,540,543	-	33

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FORM
LB 30

**EXPENDITURE SUMMARY
GENERAL FUND**

**EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD**

Modified Accrual Basis

Modified Accrual Basis

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
					PERSONNEL SERVICES						
1	564,000	746,707	800,306	1	Finance & Operations	847,130	847,130	847,130	847,130	-	1
2	732,827	771,123	875,981	2	Rural Lands Program	915,600	915,600	915,600	915,600	-	2
3	493,976	579,821	498,200	3	Urban Lands Program	533,500	533,500	533,500	533,500	-	3
4	378,494	363,863	-	4	Conservation Legacy Program	-	-	-	-	-	4
5			502,500	5	Community Outreach & Engagement Program	541,100	541,100	541,100	541,100	-	5
6	245,235	264,816	319,200	6	Headwaters Farm Program	336,000	336,000	336,000	336,000	-	6
7				7							7
8	2,414,532	2,726,330	2,996,187	8	TOTAL PERSONNEL SERVICES	3,173,330	3,173,330	3,173,330	3,173,330	-	8
9				9	MATERIALS AND SERVICES						9
10	441,133	324,114	605,430	10	Finance & Operations	586,630	586,630	586,630	586,630	-	10
11	311,753	376,334	972,004	11	Rural Lands Program	983,147	983,147	983,147	983,147	-	11
12	173,032	235,410	422,600	12	Urban Lands Program	415,800	415,800	415,800	415,800	-	12
13	112,741	188,013	-	13	Conservation Legacy Program	-	-	-	-	-	13
14			132,815	14	Community Outreach & Engagement Program	133,495	133,495	133,495	133,495	-	14
15	144,843	123,345	308,918	15	Headwaters Farm Program	321,497	321,497	321,497	321,497	-	15
16				16							16
17	1,183,502	1,247,216	2,441,767	17	TOTAL MATERIALS & SERVICES	2,440,569	2,440,569	2,440,569	2,440,569	-	17
18				18							18
19				19	CAPITAL OUTLAY						19
20	-	36,808	38,000	20	Office/Field Equipment	20,000	20,000	20,000	20,000	-	20
21	-	-	-	21	Vehicles	-	-	-	-	-	21
22	33,075	6,476	447,000	22	Improvements to Real Property/Purchase of Prop.	411,000	411,000	411,000	411,000	-	22
23	33,075	43,284	485,000	23	TOTAL CAPITAL OUTLAY	431,000	431,000	431,000	431,000	-	23
24				24							24
25				25	DEBT SERVICE						25
26	-	-	-	26	Payments to Principle	-	-	-	-	-	26
27	-	-	-	27	Interest and Fees	-	-	-	-	-	27
28	-	-	-	28						-	28
29				29	TRANSFERRED TO OTHER FUNDS						29
30	500,000	550,000	550,000	30	Transfer to Land Conservation Fund	400,000	400,000	400,000	400,000	-	30
31	714,085	1,076,815	1,299,435	31	Transfer to Grants Fund	1,593,754	1,593,754	1,593,754	1,593,754	-	31
32				32							32
33		-		33							33
34		-	359,000	34	Contingency	500,000	500,000	500,000	500,000	-	34
35	1,214,085	1,626,815	2,208,435	35	TOTAL TRANSFERS & CONTINGENCIES	2,493,754	2,493,754	2,493,754	2,493,754	-	35
36	4,845,194	5,643,645	8,131,389	36	TOTAL EXPENDITURES	8,538,653	8,538,653	8,538,653	8,538,653	-	36
37	4,292,381	4,969,675	1,971,060	37	Ending Fund Balance	2,001,890	2,001,890	2,001,890	2,001,890	-	37
38	9,137,575	10,613,320	10,102,449	38	TOTAL	10,540,543	10,540,543	10,540,543	10,540,543	-	38

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Budget for Next Year 2024-2025

Historical Data				EXPENDITURE DESCRIPTION						
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
				PERSONNEL SERVICES						
1	1,797,221	2,106,599	2,221,887	1 Salaries and Wages (Total of 21.5 FTE)	2,322,100	2,322,100	2,322,100	2,322,100	-	1
2	178,499	201,515	215,000	2 Payroll Taxes	228,000	228,000	228,000	228,000	-	2
3	15,134	13,356	27,670	3 Worker's Comp Insurance Policy	27,050	27,050	27,050	27,050	-	3
4	423,678	404,860	509,130	4 Employee Benefits	596,180	596,180	596,180	596,180	-	4
5	-	-	-	5 Overtime	-	-	-	-	-	5
6	-	-	22,500	6 Temporary Employees (Total of 1.0 FTE)	-	-	-	-	-	6
7		-	-	7 Paid Internships (Total of 0.0 FTE)	-	-	-	-	-	7
8				8		-	-	-	-	8
9	2,414,532	2,726,330	2,996,187	9 TOTAL PERSONNEL SERVICES	3,173,330	3,173,330	3,173,330	3,173,330	-	9
10				10						10
11				11 MATERIALS AND SERVICES						11
12	24,026	24,000	24,000	12 Contracted Bookkeeper	24,000	24,000.00	24,000	24,000	-	12
13	5,650	5,800	8,000	13 Contracted Audit Services	8,500	8,500.00	8,500	8,500	-	13
14	42,999	23,462	40,000	14 Contracted Attorney	35,000	35,000.00	35,000	35,000	-	14
15	19,700	19,013	33,000	15 Contracted Information Technology Support	25,800	25,800.00	25,800	25,800	-	15
16	778,264	767,845	1,632,939	16 Contracted Services	1,601,245	1,601,245.00	1,601,245	1,601,245	-	16
17	-	-	-	17						17
18	-	-	-	18						18
19	-	-	-	19						19
20	-	-	-	20						20
21	250	300	300	21 Audit Filing Fee	300	300	300	300	-	21
22	882	2,755	2,875	22 Bank/LGIP Fees	3,075	3,075	3,075	3,075	-	22
23	265	290	300	23 Bulk Mail Permit Renewal	350	350	350	350	-	23
24	2,540	3,008	4,700	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	4,700	4,700	4,700	4,700	-	24
25	7,510	6,097	11,115	25 Licenses and Fees	13,090	13,090	13,090	13,090	-	25
26	8,610	7,695	8,363	26 Taxes	8,400	8,400	8,400	8,400	-	26
27	19,057	24,716	23,508	27 Utilities	23,700	23,700	23,700	23,700	-	27
28	24,063	27,230	31,782	28 Telecommunications	30,752	30,752	30,752	30,752	-	28
29	23,267	38,570	52,050	29 Repairs/Maintenance	44,750	44,750	44,750	44,750	-	29
30	20,044	25,521	28,650	30 Insurance	28,300	28,300	28,300	28,300	-	30
31	3,253	8,349	11,450	31 Office Supplies	11,250	11,250	11,250	11,250	-	31
32	279	4,416	9,820	32 Postage/Delivery	11,370	11,370	11,370	11,370	-	32
33	4,380	7,718	21,300	33 Printing/Copying	23,300	23,300	23,300	23,300	-	33
34	12,384	6,156	20,450	34 Office Furnishings and Equipment	19,050	19,050	19,050	19,050	-	34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	7,954	2,209	12,990	35 Advertising	12,990	12,990	12,990	12,990	-	35
36	554	570	9,900	36 Signage, Banners, Displays	14,100	14,100	14,100	14,100	-	36
37	870	18,024	46,750	37 Public Relations Promo	51,000	51,000	51,000	51,000	-	37
38	19,540	13,977	15,525	38 Dues	21,125	21,125	21,125	21,125	-	38
39	42,557	55,831	79,233	39 Subscriptions	72,082	72,082	72,082	72,082	-	39
40	55,109	47,106	63,775	40 Program Supplies	81,180	81,180	81,180	81,180	-	40
41	15,419	29,085	75,000	41 Plants & Materials	75,000	75,000	75,000	75,000	-	41
42	615	2,349	3,142	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	5,150	5,150	5,150	5,150	-	42
43	115	5,837	12,960	43 Equipment Rental/Lease	17,920	17,920	17,920	17,920	-	43
44	8,985	6,512	8,500	44 Vehicles: Rent/Lease	1,000	1,000	1,000	1,000	-	44
45	11,012	15,697	25,550	45 Training/Development: Staff	28,800	28,800	28,800	28,800	-	45
46	-	285	5,000	46 Training/Development: Board	5,000	5,000	5,000	5,000	-	46
47	152	12,583	14,780	47 Out of Town Travel: Staff	16,230	16,230	16,230	16,230	-	47
48	-	524	4,500	48 Out of Town Travel: Board	4,000	4,000	4,000	4,000	-	48
49	4,668	6,447	12,550	49 Local Mileage, Parking, Bus: Staff	10,550	10,550	10,550	10,550	-	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	1,000	-	50
51	16,193	18,168	70,900	51 Vol/Board/Staff/Cooperator expenses/stipends	27,400	27,400	27,400	27,400	-	51
52	1,826	5,853	14,360	52 Meeting Refreshments, Annual, Budget, Board Mtgs	17,860	17,860	17,860	17,860	-	52
53	-	2,729	-	53 Misc Expenses	500	500	500	500	-	53
54	510	489	750	54 Payroll Services	750	750	750	750	-	54
55				55 Program Grants to Others	60,000	60,000	60,000	60,000	-	55
56	1,183,502	1,247,216	2,441,767	56 TOTAL MATERIALS AND SERVICES	2,440,569	2,440,569	2,440,569	2,440,569	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	36,808	38,000	59 Office/Field Equipment	20,000	20,000	20,000	20,000	-	59
60	-	-	-	60 Vehicles	-	-	-	-	-	60
61	33,075	6,476	447,000	61 Improvements to Real Property	411,000	411,000	411,000	411,000	-	61
62	-	-		62 Purchase of Real Property		-	-	-	-	62
63	33,075	43,284	485,000	63 TOTAL CAPITAL OUTLAY	431,000	431,000	431,000	431,000	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal		-	-	-	-	66
67	-	-	-	67 Interest and Fees		-	-	-	-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE		-	-	-	-	69

**FORM
LB 31**

DETAILED EXPENDITURES

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

East Multnomah SWCD

Modified Accrual Basis

ENTIRE GENERAL FUND

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
70	-	-	359,000	70	CONTINGENCIES	500,000.00	500,000.00	500,000.00	500,000.00	- 70
71	-	-	359,000	71	Contingency	500,000.00	500,000.00	500,000.00	500,000.00	- 71
72				72						- 72
73	1,214,085	1,626,815	1,849,435	73	TRANSFERS TO SPECIAL FUNDS	1,993,754.00	1,993,754.00	1,993,754.00	1,993,754.00	- 73
74	500,000	550,000	550,000	74	Transfer to Land Conservation Fund	400,000.00	400,000.00	400,000.00	400,000.00	- 74
75	714,085	1,076,815	1,299,435	75	Transfer to Grants Fund	1,593,754.00	1,593,754.00	1,593,754.00	1,593,754.00	- 75
76				76						- 76
77				77						- 77
78				78						- 78
79				79						- 79
80				80						- 80
81	1,214,085	1,626,815	2,208,435	81	TOTAL TRANSFERS & CONTINGENCIES	2,493,754	2,493,754	2,493,754	2,493,754	- 81
82				82						- 82
83	4,845,194	5,643,645	8,131,389	83	Total Expenditures	8,538,653	8,538,653	8,538,653	8,538,653	- 83
84	4,292,381	4,969,675	1,971,060	84	ENDING FUND BALANCE	2,001,890	2,001,890	2,001,890	2,001,890	- 84
85	9,137,575	10,613,320	10,102,449	85	TOTAL REQUIREMENTS	10,540,543	10,540,543	10,540,543	10,540,543	- 85

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EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD

Modified Accrual Basis

Historical Data					EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
					PERSONNEL SERVICES						
1	429,158	601,348	621,306	1	Salaries and Wages (Total of 5.5 FTE)	651,100	651,100	651,100	651,100		1
2	42,849	53,352	59,600	2	Payroll Taxes	63,100	63,100	63,100	63,100		2
3	1,665	1,469	2,670	3	Worker's Comp Insurance Policy	3,250	3,250	3,250	3,250		3
4	90,328	90,538	116,730	4	Employee Benefits	129,680	129,680	129,680	129,680		4
5				5	Overtime	-	-	-	-		5
6	-	-	-	6	Temporary Employees (Total of 0.0 FTEs)	-	-	-	-		6
7	-	-		7	Paid Internships (Total of 0.0 FTE)	-	-	-	-		7
8				8		-	-	-	-		8
9	564,000	746,707	800,306	9	TOTAL PERSONNEL SERVICES	847,130	847,130	847,130	847,130	-	9
10				10							10
11				11	MATERIALS AND SERVICES						11
12	24,026	24,000	24,000	12	Contracted Bookkeeper	24,000	24,000	24,000	24,000		12
13	5,650	5,800	8,000	13	Contracted Audit Services	8,500	8,500	8,500	8,500		13
14	29,594	12,517	20,000	14	Contracted Attorney	15,000	15,000	15,000	15,000		14
15	19,700	19,013	33,000	15	Contracted Information Technology Support	25,800	25,800	25,800	25,800		15
16	234,382	101,595	266,000	16	Contracted Services	256,100	256,100	256,100	256,100		16
17				17							17
18				18							18
19				19							19
20				20							20
21	250	300	300	21	Audit Filing Fee	300	300	300	300		21
22	741	819	800	22	Bank/LGIP Fees	1,000	1,000	1,000	1,000		22
23	265	290	300	23	Bulk Mail Permit Renewal	350	350	350	350		23
24	2,540	2,503	3,100	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,100	3,100	3,100	3,100		24
25	6,832	4,341	7,390	25	Licenses and Fees	7,390	7,390	7,390	7,390		25
26				26	Taxes	-	-	-	-		26
27	5,313	8,329	8,000	27	Utilities	8,000	8,000	8,000	8,000		27
28	13,322	14,535	17,100	28	Telecommunications	17,700	17,700	17,700	17,700		28
29	11,417	9,407	15,500	29	Repairs/Maintenance	15,500	15,500	15,500	15,500		29
30	20,044	25,521	28,650	30	Insurance	28,300	28,300	28,300	28,300		30
31	3,133	8,076	9,000	31	Office Supplies	9,000	9,000	9,000	9,000		31
32	186	3,320	900	32	Postage/Delivery	900	900	900	900		32
33	2,039	3,851	5,600	33	Printing/Copying	4,000	4,000	4,000	4,000		33
34	5,847	4,098	10,000	34	Office Furnishings and Equipment	8,000	8,000	8,000	8,000		34

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	5,927	-	1,500	35 Advertising	1,500	1,500	1,500	1,500		35
36	55	-	3,500	36 Signage, Banners, Displays	5,000	5,000	5,000	5,000		36
37	820	9,822	30,250	37 Public Relations Promo	30,000	30,000	30,000	30,000		37
38	15,665	10,599	12,625	38 Dues	18,025	18,025	18,025	18,025		38
39	12,401	30,159	50,365	39 Subscriptions	43,165	43,165	43,165	43,165		39
40	283	438	2,000	40 Program Supplies	2,000	2,000	2,000	2,000		40
41	-	-	-	41 Plants & Materials	-	-	-	-		41
42	214	256	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000	1,000		42
43	-	235	500	43 Equipment Rental/Lease	500	500	500	500		43
44	637	588	1,500	44 Vehicles: Rent/Lease	1,000	1,000	1,000	1,000		44
45	8,690	2,978	6,000	45 Training/Development: Staff	12,000	12,000	12,000	12,000		45
46	-	285	5,000	46 Training/Development: Board	5,000	5,000	5,000	5,000		46
47	-	1,620	4,750	47 Out of Town Travel: Staff	4,500	4,500	4,500	4,500		47
48	-	524	4,500	48 Out of Town Travel: Board	4,000	4,000	4,000	4,000		48
49	464	1,271	3,250	49 Local Mileage, Parking, Bus: Staff	2,750	2,750	2,750	2,750		49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	1,000		50
51	8,955	12,774	13,000	51 Vol/Board/Staff/Cooperator expenses/stipends	15,000	15,000	15,000	15,000		51
52	1,231	3,432	6,800	52 Meeting Refreshments, Annual, Budget, Board Mtgs	6,500	6,500	6,500	6,500		52
53	-	329	-	53 Misc Expenses	-	-	-	-		53
54	510	489	750	54 Payroll Expense	750	750	750	750		54
55	-	-	-	55 Program Grants to Others	-	-	-	-	-	55
56	441,133	324,114	605,430	56 TOTAL MATERIALS AND SERVICES	586,630	586,630	586,630	586,630	-	56
57	-	-	-	57						57
58	-	-	-	58 CAPITAL OUTLAY						58
59	-	-	-	59 Office/Field Equipment		-	-	-	-	59
60	-	-	-	60 Vehicles		-	-	-	-	60
61	11,020	6,476	202,000	61 Improvements to Real Property	91,000	91,000	91,000	91,000		61
62	-	-	-	62 Purchase of Real Property		-	-	-	-	62
63	11,020	6,476	202,000	63 TOTAL CAPITAL OUTLAY	91,000	91,000	91,000	91,000	-	63
64	-	-	-	64						64
65	-	-	-	65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal	-				-	66
67	-	-	-	67 Interest and Fees	-				-	67
68	-	-	-	68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM
LB 31**

DETAILED EXPENDITURES
Finance & Operations

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
70	-	-	-	70	CONTINGENCIES	-	-	-	-	70
71	-	-	-	71	Contingency					71
72				72						72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	73
74	-		-	74	Transfer to Land Conservation Fund					74
75	-		-	75	Transfer to Grants Fund					75
76	-		-	76						76
77				77						77
78	-	-	-	78		-	-	-	-	78
79	-		-	79						79
80				80						80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	81
82				82						82
83	1,016,153	1,077,297	1,607,736	83	Total Expenditures	1,524,760	1,524,760	1,524,760	1,524,760	83
84				84	ENDING FUND BALANCE					84
85	1,016,153	1,077,297	1,607,736	85	TOTAL REQUIREMENTS	1,524,760	1,524,760	1,524,760	1,524,760	85

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FORM
LB 31**DETAILED EXPENDITURES**
Rural Lands ProgramEMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD**Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
				PERSONNEL SERVICES						
1	539,177	583,316	636,781	1 Salaries and Wages (Total of 6.0 FTE)	660,800	660,800	660,800	660,800		1
2	53,152	57,943	61,200	2 Payroll Taxes	64,600	64,600	64,600	64,600		2
3	8,324	7,346	13,200	3 Worker's Comp Insurance Policy	12,100	12,100	12,100	12,100		3
4	132,174	122,518	142,300	4 Employee Benefits	178,100	178,100	178,100	178,100		4
5				5 Overtime	-	-	-	-		5
6	-	-	22,500	6 Temporary Employees (Total of 0.0 FTE)	-	-	-	-		6
7	-	-		7 Paid Internships (Total of 0.0 FTE)	-	-	-	-		7
8				8						8
9	732,827	771,123	875,981	9 TOTAL PERSONNEL SERVICES	915,600	915,600	915,600	915,600	-	9
10				10						10
11				11 MATERIALS AND SERVICES		-	-	-		11
12			-	12 Contracted Bookkeeper	-	-	-	-	-	12
13			-	13 Contracted Audit Services	-	-	-	-	-	13
14			20,000	14 Contracted Attorney	20,000	20,000	20,000	20,000		14
15				15 Contracted Information Technology Support	-	-	-	-		15
16	270,764	326,468	818,549	16 Contracted Services	837,825	837,825	837,825	837,825		16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee						21
22	25	25		22 Bank/LGIP Fees						22
23				23 Bulk Mail Permit Renewal	-	-	-	-		23
24			1,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	1,000	1,000	1,000	1,000		24
25	115	19	625	25 Licenses and Fees	400	400	400	400		25
26			7,700	26 Taxes	7,700	7,700	7,700	7,700		26
27			2,182	27 Utilities	2,182	2,182	2,182	2,182		27
28	3,407	3,228	4,660	28 Telecommunications	3,500	3,500	3,500	3,500		28
29			3,000	29 Repairs/Maintenance	3,000	3,000	3,000	3,000		29
30				30 Insurance	-	-	-	-		30
31	24	-	600	31 Office Supplies	600	600	600	600		31
32	66	64	1,050	32 Postage/Delivery	1,100	1,100	1,100	1,100		32
33	1,670	399	4,600	33 Printing/Copying	4,200	4,200	4,200	4,200		33
34	2,729	1,968	4,000	34 Office Furnishings and Equipment	5,000	5,000	5,000	5,000		34

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	-	-	500	35 Advertising	500	500	500	500		35
36	499	-	800	36 Signage, Banners, Displays	1,000	1,000	1,000	1,000		36
37	50	-	500	37 Public Relations Promo	5,000	5,000	5,000	5,000		37
38	-	428	2,400	38 Dues	2,600	2,600	2,600	2,600		38
39	5,113	8,926	10,981	39 Subscriptions	11,030	11,030	11,030	11,030		39
40	3,034	1,637	13,915	40 Program Supplies	7,360	7,360	7,360	7,360		40
41	11,011	16,037	45,000	41 Plants & Materials	45,000	45,000	45,000	45,000		41
42	-	16	1,142	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,150	1,150	1,150	1,150		42
43	115	270	1,000	43 Equipment Rental/Lease	1,000	1,000	1,000	1,000		43
44	8,348	5,924	7,000	44 Vehicles: Rent/Lease	-	-	-	-		44
45	948	4,334	8,800	45 Training/Development: Staff	6,000	6,000	6,000	6,000		45
46		-		46 Training/Development: Board	-	-	-	-		46
47	152	3,157	3,000	47 Out of Town Travel: Staff	4,000	4,000	4,000	4,000		47
48				48 Out of Town Travel: Board	-	-	-	-		48
49	3,183	2,671	4,500	49 Local Mileage, Parking, Bus: Staff	4,000	4,000	4,000	4,000		49
50				50 Local Mileage, Parking, Bus: Board	-	-	-	-		50
51			4,000	51 Vol/Board/Staff/Cooperator expenses/stipends	4,000	4,000	4,000	4,000		51
52	500	763	500	52 Meeting Refreshments, Annual, Budget, Board Mtgs	4,000	4,000	4,000	4,000		52
53				53 Misc Expenses						53
54			-	54 Payroll Services	-	-	-	-	-	54
55				55 Program Grants to Others						55
56	311,753	376,334	972,004	56 TOTAL MATERIALS AND SERVICES	983,147	983,147	983,147	983,147	-	56
57		-		57						57
58				58 CAPITAL OUTLAY						58
59			-	59 Office/Field Equipment		-	-	-	-	59
60			-	60 Vehicles		-	-	-	-	60
61	-	-	10,000	61 Improvements to Real Property	85,000	85,000	85,000	85,000		61
62				62 Purchase of Real Property	-	-	-	-		62
63	-	-	10,000	63 TOTAL CAPITAL OUTLAY	85,000	85,000	85,000	85,000	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal	-				-	66
67	-	-	-	67 Interest and Fees	-				-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

**FORM
LB 31**

DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
70	-	-	-	70	CONTINGENCIES	-	-	-	-
71	-	-	-	71	Contingency				-
72				72					72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund				-
75	-	-	-	75	Transfer to Grants Fund				-
76	-	-	-	76					-
77				77					77
78	-	-	-	78					78
79	-	-	-	79					-
80				80					80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-
82				82					82
83	1,044,580	1,147,457	1,857,985	83	Total Expenditures	1,983,747	1,983,747	1,983,747	-
84	-			84	ENDING FUND BALANCE				84
85	1,044,580	1,147,457	1,857,985	85	TOTAL REQUIREMENTS	1,983,747	1,983,747	1,983,747	-

FORM
LB 31

DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
				PERSONNEL SERVICES						
1	373,398	446,124	375,100	1 Salaries and Wages (Total of 4.0 FTE)	398,300	398,300	398,300	398,300		1
2	37,236	43,849	37,000	2 Payroll Taxes	39,400	39,400	39,400	39,400		2
3	756	668	3,400	3 Worker's Comp Insurance Policy	3,500	3,500	3,500	3,500		3
4	82,586	89,180	82,700	4 Employee Benefits	92,300	92,300	92,300	92,300		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	493,976	579,821	498,200	9 TOTAL PERSONNEL SERVICES	533,500	533,500	533,500	533,500	-	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	155,357	175,165	314,000	16 Contracted Services	296,000	296,000	296,000	296,000		16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee						21
22	33	1,886	2,000	22 Bank/LGIP Fees	2,000	2,000	2,000	2,000		22
23				23 Bulk Mail Permit Renewal	-	-	-	-		23
24				24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-		24
25	-	5	1,100	25 Licenses and Fees	300	300	300	300		25
26				26 Taxes	-	-	-	-		26
27				27 Utilities	-	-	-	-		27
28	2,055	3,514	3,500	28 Telecommunications	3,500	3,500	3,500	3,500		28
29				29 Repairs/Maintenance	-	-	-	-		29
30				30 Insurance	-	-	-	-		30
31	30	78	1,000	31 Office Supplies	1,000	1,000	1,000	1,000		31
32	-	1,032	6,500	32 Postage/Delivery	8,000	8,000	8,000	8,000		32
33	671	2,980	8,000	33 Printing/Copying	12,000	12,000	12,000	12,000		33
34	350	90	3,000	34 Office Furnishings and Equipment	3,000	3,000	3,000	3,000		34

FORM

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DETAILED EXPENDITURES**Urban Lands Program**

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	1,501	-	5,000	35 Advertising	5,000	5,000	5,000	5,000		35
36	-	-	2,500	36 Signage, Banners, Displays	5,000	5,000	5,000	5,000		36
37	-	8,202	12,000	37 Public Relations Promo	12,000	12,000	12,000	12,000		37
38	2,000	-		38 Dues	-	-	-	-		38
39	5,952	8,401	8,500	39 Subscriptions	8,500	8,500	8,500	8,500		39
40	15	1,976	4,000	40 Program Supplies	6,000	6,000	6,000	6,000		40
41	4,408	13,048	30,000	41 Plants & Materials	30,000	30,000	30,000	30,000		41
42	192	1,396	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	2,000	2,000	2,000	2,000		42
43	-	5,332	7,500	43 Equipment Rental/Lease	10,500	10,500	10,500	10,500		43
44	-	-		44 Vehicles: Rent/Lease	-	-	-	-		44
45	274	4,768	4,000	45 Training/Development: Staff	4,000	4,000	4,000	4,000		45
46				46 Training/Development: Board	-	-	-	-		46
47	-	4,730	2,000	47 Out of Town Travel: Staff	2,000	2,000	2,000	2,000		47
48				48 Out of Town Travel: Board	-	-	-	-		48
49	94	780	2,000	49 Local Mileage, Parking, Bus: Staff	1,000	1,000	1,000	1,000		49
50				50 Local Mileage, Parking, Bus: Board	-	-	-	-		50
51	100	-	2,000	51 Vol/Board/Staff/Cooperator expenses/stipends	1,500	1,500	1,500	1,500		51
52	-	1,127	3,000	52 Meeting Refreshments, Annual, Budget, Board Mtgs	2,500	2,500	2,500	2,500		52
53	-	900		53 Misc Expenses	-	-	-	-		53
54				54 Payroll Services						54
55				55 Program Grants to Others						55
56	173,032	235,410	422,600	56 TOTAL MATERIALS AND SERVICES	415,800	415,800	415,800	415,800	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	-	-	59 Office/Field Equipment		-	-	-	-	59
60	-	-	-	60 Vehicles		-	-	-	-	60
61	-	-	-	61 Improvements to Real Property		-	-	-	-	61
62				62 Purchase of Real Property						62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal					-	66
67	-	-	-	67 Interest and Fees					-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
70	-	-	-	70	CONTINGENCIES	-	-	-	-
71	-	-	-	71	Contingency				-
72				72					72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund				-
75	-	-	-	75	Transfer to Grants Fund				-
76	-	-	-	76					-
77				77					77
78	-	-	-	78		-	-	-	-
79	-	-	-	79					-
80				80					80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-
82				82					82
83	667,008	815,231	920,800	83	Total Expenditures	949,300	949,300	949,300	-
84				84	ENDING FUND BALANCE				84
85	667,008	815,231	920,800	85	TOTAL REQUIREMENTS	949,300	949,300	949,300	-

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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
				PERSONNEL SERVICES					
1		366,600	1	Salaries and Wages (Total of 3.5 FTE)	382,900	382,900	382,900	382,900	1
2		36,200	2	Payroll Taxes	38,100	38,100	38,100	38,100	2
3		1,500	3	Worker's Comp Insurance Policy	1,400	1,400	1,400	1,400	3
4		98,200	4	Employee Benefits	118,700	118,700	118,700	118,700	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	-	502,500	9	TOTAL PERSONNEL SERVICES	541,100	541,100	541,100	541,100	- 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		82,500	16	Contracted Services	82,500	82,500	82,500	82,500	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	25	25	25	25	22
23			23	Bulk Mail Permit Renewal					23
24		600	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	600	600	600	600	24
25			25	Licenses and Fees	-	-	-	-	25
26			26	Taxes	-	-	-	-	26
27			27	Utilities	-	-	-	-	27
28		2,520	28	Telecommunications	2,500	2,500	2,500	2,500	28
29			29	Repairs/Maintenance	-	-	-	-	29
30			30	Insurance	-	-	-	-	30
31		350	31	Office Supplies	350	350	350	350	31
32		1,370	32	Postage/Delivery	1,370	1,370	1,370	1,370	32
33		2,700	33	Printing/Copying	2,700	2,700	2,700	2,700	33
34		2,550	34	Office Furnishings and Equipment	2,550	2,550	2,550	2,550	34

FORM

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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				Supplemental	
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024		
35		3,900	35	Advertising	3,900	3,900	3,900	3,900		35
36		2,300	36	Signage, Banners, Displays	2,300	2,300	2,300	2,300		36
37		4,000	37	Public Relations Promo	4,000	4,000	4,000	4,000		37
38		500	38	Dues	500	500	500	500		38
39		7,990	39	Subscriptions	7,990	7,990	7,990	7,990		39
40		2,250	40	Program Supplies	2,250	2,250	2,250	2,250		40
41			41	Plants & Materials	-	-	-	-		41
42			42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	-	-	-	-		42
43		500	43	Equipment Rental/Lease	500	500	500	500		43
44			44	Vehicles: Rent/Lease	-	-	-	-		44
45		4,800	45	Training/Development: Staff	4,800	4,800	4,800	4,800		45
46			46	Training/Development: Board	-	-	-	-		46
47		3,800	47	Out of Town Travel: Staff	4,500	4,500	4,500	4,500		47
48			48	Out of Town Travel: Board	-	-	-	-		48
49		1,600	49	Local Mileage, Parking, Bus: Staff	1,600	1,600	1,600	1,600		49
50			50	Local Mileage, Parking, Bus: Board	-	-	-	-		50
51		4,900	51	Vol/Board/Staff/Cooperator expenses/stipends	4,900	4,900	4,900	4,900		51
52		3,660	52	Meeting Refreshments, Annual, Budget, Board Mtgs	3,660	3,660	3,660	3,660		52
53			53	Misc Expenses	-	-	-	-		53
54			54	Payroll Services						54
55			55	Program Grants to Others						55
56	-	132,815	56	TOTAL MATERIALS AND SERVICES	133,495	133,495	133,495	133,495	-	56
57			57							57
58			58	CAPITAL OUTLAY						58
59		-	59	Office/Field Equipment		-	-	-		59
60			60	Vehicles		-	-	-		60
61			61	Improvements to Real Property						61
62			62	Purchase of Real Property						62
63	-	-	63	TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
64			64							64
65			65	DEBT SERVICE						65
66	-	-	66	Payments to Principal		-				66
67		-	67	Interest and Fees		-				67
68			68							68
69	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	-	69

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**DETAILED EXPENDITURES
Community Outreach & Engagement**

**EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD**

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
70	-	-	-	70	CONTINGENCIES					70
71	-	-	-	71	Contingency					71
72				72						72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS					73
74	-	-	-	74	Transfer to Land Conservation Fund					74
75	-	-	-	75	Transfer to Grants Fund					75
76	-	-	-	76						76
77				77						77
78	-	-	-	78						78
79	-		-	79						79
80		-		80						80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES					81
82				82						82
83	-	-	635,315	83	Total Expenditures					83
84				84	ENDING FUND BALANCE					84
85	-	-	635,315	85	TOTAL REQUIREMENTS					85

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DETAILED EXPENDITURES

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
				PERSONNEL SERVICES						
1	170,861	186,884	222,100	1 Salaries and Wages (Total of 2.5 FTE)	229,000	229,000	229,000	229,000		1
2	17,075	18,681	21,000	2 Payroll Taxes	22,800	22,800	22,800	22,800		2
3	3,784	3,339	6,900	3 Worker's Comp Insurance Policy	6,800	6,800	6,800	6,800		3
4	53,515	55,912	69,200	4 Employee Benefits	77,400	77,400	77,400	77,400		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	245,235	264,816	319,200	9 TOTAL PERSONNEL SERVICES	336,000	336,000	336,000	336,000	-	9
10				10						10
11			-	11 MATERIALS AND SERVICES			-	-	-	11
12			-	12 Contracted Bookkeeper			-	-	-	12
13			-	13 Contracted Audit Services			-	-	-	13
14		2,013	-	14 Contracted Attorney			-	-	-	14
15			-	15 Contracted Information Technology Support			-	-	-	15
16	61,672	31,132	151,890	16 Contracted Services	128,820	128,820	128,820	128,820		16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee	-	-	-	-		21
22	58	25	50	22 Bank/LGIP Fees	50	50	50	50		22
23				23 Bulk Mail Permit Renewal	-	-	-	-		23
24				24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-		24
25	563	502	2,000	25 Licenses and Fees	5,000	5,000	5,000	5,000		25
26	646	640	663	26 Taxes	700	700	700	700		26
27	13,644	14,072	13,326	27 Utilities	13,518	13,518	13,518	13,518		27
28	3,944	3,805	4,002	28 Telecommunications	3,552	3,552	3,552	3,552		28
29	10,570	23,548	33,550	29 Repairs/Maintenance	26,250	26,250	26,250	26,250		29
30				30 Insurance	-	-	-	-		30
31	66	84	500	31 Office Supplies	300	300	300	300		31
32	-	-		32 Postage/Delivery	-	-	-	-		32
33	-	-	400	33 Printing/Copying	400	400	400	400		33
34	579	-	900	34 Office Furnishings and Equipment	500	500	500	500		34

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DETAILED EXPENDITURES

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
35	-	2,209	2,090	35 Advertising	2,090	2,090	2,090	2,090		35
36	-	-	800	36 Signage, Banners, Displays	800	800	800	800		36
37	-	-		37 Public Relations Promo	-	-	-	-		37
38				38 Dues	-	-	-	-		38
39	901	1,256	1,397	39 Subscriptions	1,397	1,397	1,397	1,397		39
40	50,657	39,832	41,610	40 Program Supplies	63,570	63,570	63,570	63,570		40
41				41 Plants & Materials	-	-	-	-		41
42	-	-	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000	1,000		42
43	-	-	3,460	43 Equipment Rental/Lease	5,420	5,420	5,420	5,420		43
44				44 Vehicles: Rent/Lease	-	-	-	-		44
45	310	1,523	1,950	45 Training/Development: Staff	2,000	2,000	2,000	2,000		45
46				46 Training/Development: Board	-	-	-	-		46
47	-	658	1,230	47 Out of Town Travel: Staff	1,230	1,230	1,230	1,230		47
48			-	48 Out of Town Travel: Board	-	-	-	-		48
49	479	913	1,200	49 Local Mileage, Parking, Bus: Staff	1,200	1,200	1,200	1,200		49
50				50 Local Mileage, Parking, Bus: Board	-	-	-	-		50
51	700	633	47,000	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	2,000	2,000	2,000		51
52	54	-	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	1,200	1,200	1,200	1,200		52
53		500		53 Misc Expenses	500	500	500	500		53
54			-	54 Payroll Services						54
55				55 Program Grants to Others	60,000	60,000	60,000	60,000	-	55
56	144,843	123,345	308,918	56 TOTAL MATERIALS AND SERVICES	321,497	321,497	321,497	321,497	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	36,808	38,000	59 Office/Field Equipment	20,000	20,000	20,000	20,000		59
60				60 Vehicles	-	-	-	-		60
61	22,055		235,000	61 Improvements to Real Property	235,000	235,000	235,000	235,000		61
62				62 Purchase of Real Property						62
63	22,055	36,808	273,000	63 TOTAL CAPITAL OUTLAY	255,000	255,000	255,000	255,000	-	63
64				64						64
65				65 DEBT SERVICE						65
66				66 Payments to Principal						66
67				67 Interest and Fees						67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

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DETAILED EXPENDITURES

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
70	-	-	-	70	CONTINGENCIES	-	-	-	-
71				71	Contingency				71
72				72					72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-
74				74	Transfer to Land Conservation Fund				74
75				75	Transfer to Grants Fund				75
76				76					76
77				77					77
78	-	-	-	78		-	-	-	-
79				79					79
80				80					80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-
82				82					82
83	412,133	424,969	901,118	83	Total Expenditures	912,497	912,497	912,497	-
84				84	ENDING FUND BALANCE				84
85	412,133	424,969	901,118	85	TOTAL REQUIREMENTS	912,497	912,497	912,497	-

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DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
				PERSONNEL SERVICES					
1	284,627	288,927	-	1 Salaries and Wages (Total of 0.0 FTE)	-				1
2	28,187	27,690	-	2 Payroll Taxes	-				2
3	605	534	-	3 Worker's Comp Insurance Policy	-				3
4	65,075	46,712	-	4 Employee Benefits	-				4
5			-	5 Overtime	-				5
6	-	-	-	6 Temporary Employees (Total of 0.0 FTE)					6
7	-	-		7 Paid Internships (Total of 0.0 FTE)					7
8				8		-	-	-	8
9	378,494	363,863	-	9 TOTAL PERSONNEL SERVICES	-	-	-	-	- 9
10				10					10
11			-	11 MATERIALS AND SERVICES		-	-	-	- 11
12			-	12 Contracted Bookkeeper			-	-	- 12
13			-	13 Contracted Audit Services			-	-	- 13
14	13,405	8,932	-	14 Contracted Attorney	-				14
15			-	15 Contracted Information Technology Support					15
16	56,089	133,485	-	16 Contracted Services	-				16
17				17					17
18				18					18
19				19					19
20				20					20
21	-	-	-	21 Audit Filing Fee					21
22	25	-	-	22 Bank/LGIP Fees					22
23			-	23 Bulk Mail Permit Renewal					23
24	-	505	-	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-				24
25	-	1,230	-	25 Licenses and Fees	-				25
26	7,964	7,055	-	26 Taxes	-				26
27	100	2,315	-	27 Utilities	-				27
28	1,335	2,148	-	28 Telecommunications	-				28
29	1,280	5,615	-	29 Repairs/Maintenance	-				29
30			-	30 Insurance	-				30
31	-	111	-	31 Office Supplies	-				31
32	27	-	-	32 Postage/Delivery	-				32
33	-	488	-	33 Printing/Copying	-				33
34	2,879	-	-	34 Office Furnishings and Equipment	-				34

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DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental
35	526	-	-	35 Advertising	-				35
36	-	570	-	36 Signage, Banners, Displays	-				36
37			-	37 Public Relations Promo	-				37
38	1,875	2,950	-	38 Dues	-				38
39	18,190	7,089	-	39 Subscriptions	-				39
40	1,120	3,223	-	40 Program Supplies	-				40
41			-	41 Plants & Materials	-				41
42	209	681	-	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	-				42
43	-	-	-	43 Equipment Rental/Lease	-				43
44			-	44 Vehicles: Rent/Lease	-				44
45	790	2,094	-	45 Training/Development: Staff	-				45
46			-	46 Training/Development: Board	-				46
47	-	2,418	-	47 Out of Town Travel: Staff	-				47
48			-	48 Out of Town Travel: Board	-				48
49	448	812	-	49 Local Mileage, Parking, Bus: Staff	-				49
50			-	50 Local Mileage, Parking, Bus: Board	-				50
51	6,438	4,761	-	51 Vol/Board/Staff/Cooperator expenses/stipends	-				51
52	41	531	-	52 Meeting Refreshments, Annual, Budget, Board Mtgs	-				52
53	-	1,000	-	53 Misc Expenses	-				53
54				54	-				54
55				55					55
56	112,741	188,013	-	56 TOTAL MATERIALS AND SERVICES	-	-	-	-	- 56
57				57					57
58				58 CAPITAL OUTLAY					58
59			-	59 Office/Field Equipment		-	-	-	59
60			-	60 Vehicles		-	-	-	60
61	-	-	-	61 Improvements to Real Property	-				61
62	-	-		62 Purchase of Real Property					62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	-	-	-	- 63
64				64					64
65				65 DEBT SERVICE					65
66	-	-	-	66 Payments to Principal		-			66
67			-	67 Interest and Fees		-			67
68				68					68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	- 69

**FORM
LB 31**

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

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24
East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024		Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
70	-	-	-	70	CONTINGENCIES	-	-	-	-	70
71	-	-	-	71	Contingency		-			71
72				72						72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	73
74	-	-	-	74	Transfer to Land Conservation Fund		-			74
75	-	-	-	75	Transfer to Grants Fund		-			75
76	-	-	-	76			-			76
77				77						77
78	-	-	-	78		-	-	-	-	78
79	-		-	79			-			79
80		-		80						80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	81
82				82						82
83	491,235	551,876	-	83	Total Expenditures	-	-	-	-	83
84				84	ENDING FUND BALANCE					84
85	491,235	551,876	-	85	TOTAL REQUIREMENTS	-	-	-	-	85

FORM
LB 10

SPECIAL FUNDS

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

Land Conservation Fund

East Multnomah SWCD

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

	Historical Data				DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
	RESOURCES										
1	6,367,747	6,709,860	6,385,154	1	Beginning Fund Balance	7,501,707	7,501,707	7,501,707	7,501,707	-	1
2			-	2	Working capital (accrual basis)					-	2
3			-	3	Previously levied taxes estimated to be received					-	3
4			-	4	Earning from temporary investments					-	4
5	500,000	550,000	550,000	5	Transfer from General Fund	400,000	400,000	400,000	400,000	-	5
6	42,113	230,957	150,000	6	Interest	300,000	300,000	300,000	300,000	-	6
7	-	-		7	Anticipated revenue from sale of property	450,000	450,000	450,000	450,000		7
8				8							8
9	6,909,860	7,490,817	7,085,154	9	Total resources, except taxes to be levied	8,651,707	8,651,707	8,651,707	8,651,707	-	9
10			-	10	Taxes necessary to balance		-	-	-	-	10
11			-	11	Taxes collected in year levied		-	-	-	-	11
12	6,909,860	7,490,817	7,085,154	12	TOTAL RESOURCES	8,651,707	8,651,707	8,651,707	8,651,707	-	12
13				13							13
14				14	REQUIREMENTS - CAPITAL OUTLAY						14
15	-	1,500	6,935,154	15	Purchase of Easements and Real Property	8,201,707	8,201,707	8,201,707	8,201,707	-	15
16	200,000	1,200,000		16	External Grant Award, Partnership Acquisition Oppo	300,000	300,000	300,000	300,000		16
17				17							17
18	200,000	1,201,500	6,935,154	18	TOTAL CAPITAL OUTLAY	8,501,707	8,501,707	8,501,707	8,501,707	-	18
19				19							19
20				20	REQUIREMENTS - MATERIALS & SERVICES						20
21		-	150,000	21	Contracted Attorney	150,000	150,000	150,000	150,000	-	21
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	150,000	150,000	150,000	-	22
23				23							23
24	200,000	1,201,500	7,085,154	24	Total Expenses	8,651,707	8,651,707	8,651,707	8,651,707	-	24
25				25							25
26				26							26
27				27							27
28	6,709,860	6,289,317	-	28	Ending Fund Balance	-	-	-	-	-	28
29	6,909,860	7,490,817	7,085,154	29	TOTAL REQUIREMENTS	8,651,707	8,651,707	8,651,707	8,651,707	-	29

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FORM
LB 10

SPECIAL FUNDS

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

Grants Fund

East Multnomah SWCD

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

	Historical Data				DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
					RESOURCES						
1	811,100	327,750	507,565	1	Beginning Fund Balance	458,246	458,246	458,246	458,246		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	714,085	1,076,815	1,299,435	5	Transfer from General Fund	1,593,754	1,593,754	1,593,754	1,593,754		5
6	6,479	35,532	25,000	6	Interest	50,000	50,000	50,000	50,000		6
7				7	Misc Income (Rebates/Refunds etc.)						7
8			100,000	8	People's Garden Initiative (USDA-NRCS Funds)	100,000	100,000	100,000	100,000		8
9				9							9
10	1,531,664	1,440,097	1,932,000	10	Total resources, except taxes to be levied	2,202,000	2,202,000	2,202,000	2,202,000	-	10
11				11	Taxes necessary to balance						11
12				12	Taxes collected in year levied						12
13	1,531,664	1,440,097	1,932,000	13	TOTAL RESOURCES	2,202,000	2,202,000	2,202,000	2,202,000	-	13
14				14							14
15				15	REQUIREMENTS - MATERIALS & SERVICES						15
16	186,243	375,669	950,000	16	PIC (Prtnrs In Conservation) Grants-new awards	950,000	950,000	950,000	950,000		16
17	606,426	270,131	250,000	17	PIC (Prtnrs In Conservation) Grants-prior outstanding	460,000	460,000	460,000	460,000		17
18			100,000	18	People's Garden Initiative Grants	115,000	115,000	115,000	115,000		18
19	139,891	20,708	200,000	19	CLIP (Cost Share to Landowners)-new awards	200,000	200,000	200,000	200,000		19
20	-	-	50,000	20	CLIP (Cost Share to Landowners)-prior outstanding	100,000	100,000	100,000	100,000		20
21	61,056	61,667	87,000	21	SPACE (Small Proj & Com Event) Grants - New awards	97,000	97,000	97,000	97,000		21
22			15,000	22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	5,000	5,000	5,000	5,000		22
23	210,298	143,111	170,000	24	Strategic Partnerships-new awards	170,000	170,000	170,000	170,000		23
24			35,000	25	Strategic Partnerships-prior outstanding	30,000	30,000	30,000	30,000		24
25		50,000	75,000	26	Equity-focused Strategic Opportunity Grants	75,000	75,000	75,000	75,000		25
26		-	-	26		-	-	-	-		26
27	1,203,914	921,286	1,932,000	27	TOTAL MATERIALS & SERVICES	2,202,000	2,202,000	2,202,000	2,202,000	-	27
28				28							28
29	1,203,914	921,286	1,932,000	29	Total Expenses	2,202,000	2,202,000	2,202,000	2,202,000	-	29
30				30							30
31				31							31
32	327,750	518,811	-	32	Ending Fund Balance	-	-	-	-	-	32
33	1,531,664	1,440,097	1,932,000	33	TOTAL REQUIREMENTS	2,202,000	2,202,000	2,202,000	2,202,000	-	33

FORM
LB 10

SPECIAL FUNDS

EMSWCD '24-25 - Approved 5-6-2024 - For Adoption 6/3/24

Partner Grants Management Fund RESOURCE AND REQUIREMENTS

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

	Historical Data				DESCRIPTION	Budget for Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	Actual First Preceding Year 2022-2023	Adopted Budget Year 2023-2024			Proposed Budget as of 3/4/2024	Revisions for Budget Comm Mtg 4/1/2024	Approved by Budget Committee 5/6/2024	Adopted by Board 6/3/2024	Supplemental	
					RESOURCES						
1	-	-		1	Beginning Fund Balance						1
2				2	Working capital (accrual basis)						2
3				3	Previously levied taxes estimated to be received						3
4				4	Earning from temporary investments						4
5				5	Transfer from General Fund						5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	25,000	25,000	25,000	-	6
7				7							7
8				8							8
9	-	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	25,000	25,000	-	9
10			-	10	Taxes necessary to balance					-	10
11			-	11	Taxes collected in year levied					-	11
12	-	-	25,000	12	TOTAL RESOURCES	25,000	25,000	25,000	25,000	-	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15	-	-	25,000	15	OWEB Small Grants	25,000	25,000	25,000	25,000	-	15
16			-	16	Other Grants					-	16
17	-	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	25,000	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	-	-	25,000	22	Total Expenses	25,000	25,000	25,000	25,000	-	22
23				23							23
24				24							24
25				25							25
26				26							26
27	-	-	-	27	Ending Fund Balance	-	-	-	-	-	27
28	-	-	25,000	28	TOTAL REQUIREMENTS	25,000	25,000	25,000	25,000	-	28

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05/21/24
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of April 30, 2024

	Apr 30, 24	Apr 30, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	52,189.36	100,575.45	-48,386.09	-48.11%
1010 · LGIP savings acct #1	14,411,869.43	12,604,883.10	1,806,986.33	14.34%
Total Checking/Savings	14,464,058.79	12,705,458.55	1,758,600.24	13.84%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receivable	148,323.46	126,354.45	21,969.01	17.39%
1200 · Accounts Receivable - Other	8,195.89	19,834.90	-11,639.01	-58.68%
Total 1200 · Accounts Receivable	156,519.35	146,189.35	10,330.00	7.07%
Total Accounts Receivable	156,519.35	146,189.35	10,330.00	7.07%
Other Current Assets				
1300 · Prepaid Expense	497.85	847.64	-349.79	-41.27%
1499 · Undeposited Funds	47,849.04	2,749.97	45,099.07	1,639.98%
Total Other Current Assets	48,346.89	3,597.61	44,749.28	1,243.86%
Total Current Assets	14,668,925.03	12,855,245.51	1,813,679.52	14.11%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	377,614.09	334,329.61	43,284.48	12.95%
1502 · Accumulated Depreciation	-309,669.71	-278,825.43	-30,844.28	-11.06%
Total 1500 · Fixed Assets	67,944.38	55,504.18	12,440.20	22.41%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-257,940.95	-241,457.07	-16,483.88	-6.83%
1605 · Building/Capital Improvements	1,347,992.66	1,378,208.66	-30,216.00	-2.19%
1606 · Accum Depreciation Improvements	-375,729.42	-333,647.33	-42,082.09	-12.61%
Total 1600 · Building	1,208,838.71	1,297,620.68	-88,781.97	-6.84%
1700 · Land	5,176,712.47	5,741,336.47	-564,624.00	-9.83%
Total Fixed Assets	6,453,495.56	7,094,461.33	-640,965.77	-9.04%
TOTAL ASSETS	21,122,420.59	19,949,706.84	1,172,713.75	5.88%

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05/21/24
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of April 30, 2024

	Apr 30, 24	Apr 30, 23	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	95,604.05	86,742.02	8,862.03	10.22%
Total Accounts Payable	95,604.05	86,742.02	8,862.03	10.22%
Credit Cards				
2050 · Beneficial Credit Cards				
2066 · Visa - KB - 9408	1,221.12	0.00	1,221.12	100.0%
2052 · VISA - JD - 0960	491.43	678.70	-187.27	-27.59%
2053 · VISA - KS - 0994	467.45	2,354.26	-1,886.81	-80.15%
2054 · Visa - RS - 2818	4,087.45	4,619.32	-531.87	-11.51%
2058 · Visa - SW - 1901	1,397.11	2,426.98	-1,029.87	-42.43%
2061 · Visa - NH - 4046	0.00	128.25	-128.25	-100.0%
2062 · Visa - SS - 8195	0.00	1,514.43	-1,514.43	-100.0%
2064 · Visa - JW - 5687	184.38	0.00	184.38	100.0%
Total 2050 · Beneficial Credit Cards	7,848.94	11,721.94	-3,873.00	-33.04%
Total Credit Cards	7,848.94	11,721.94	-3,873.00	-33.04%
Other Current Liabilities				
2105 · FSA Liabilities	620.83	367.87	252.96	68.76%
2400 · Security Deposits Returnable	0.00	2,700.00	-2,700.00	-100.0%
2100 · Payroll Liabilities	11.67	-122.09	133.76	109.56%
2150 · Accrued Compensated Absences	148,190.94	137,381.46	10,809.48	7.87%
Total Other Current Liabilities	148,823.44	140,327.24	8,496.20	6.06%
Total Current Liabilities	252,276.43	238,791.20	13,485.23	5.65%
Total Liabilities	252,276.43	238,791.20	13,485.23	5.65%
Equity				
3900 · Retained Earnings-Unrestricted	11,397,263.24	11,408,821.78	-11,558.54	-0.1%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,289,316.81	6,709,859.81	-420,543.00	-6.27%
3952 · Projects & Cost Share	518,811.32	327,750.32	191,061.00	58.3%
Total 3950 · Board Designated Restrictions	6,808,128.13	7,037,610.13	-229,482.00	-3.26%
Net Income	2,664,752.79	1,264,483.73	1,400,269.06	110.74%
Total Equity	20,870,144.16	19,710,915.64	1,159,228.52	5.88%
TOTAL LIABILITIES & EQUITY	21,122,420.59	19,949,706.84	1,172,713.75	5.88%

EMSWCD

Profit & Loss Budget Performance

July 2023 through April 2024

	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	5,979,470.45	5,675,418.00	304,052.45	105.36%	5,720,418.00
4400 · Event Income					
4410 · Workshop Fees	262.51				
4420 · Native Plant Sale	49,912.00	50,000.00	-88.00	99.82%	50,000.00
Total 4400 · Event Income	50,174.51	50,000.00	174.51	100.35%	50,000.00
4500 · Interest	559,403.28	259,334.00	300,069.28	215.71%	335,000.00
4600 · Grants					
4610 · Federal	0.00	115,000.00	-115,000.00	0.0%	251,974.00
4620 · State	72,455.50	96,594.00	-24,138.50	75.01%	96,594.00
4650 · City	47,070.04	50,000.00	-2,929.96	94.14%	50,000.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	119,525.54	286,594.00	-167,068.46	41.71%	423,568.00
4700 · Sale of Real Property	762,390.42				
4800 · Rental Income	33,923.68	28,000.00	5,923.68	121.16%	28,000.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	9,137.33	12,170.00	-3,032.67	75.08%	13,000.00
4990 · Uncategorized Income	2.00				
4900 · Misc Income - Other	0.00	10,000.00	-10,000.00	0.0%	10,000.00
Total 4900 · Misc Income	9,139.33	22,170.00	-13,030.67	41.22%	23,000.00
Total 4000 · Income	7,514,027.21	6,321,516.00	1,192,511.21	118.86%	6,579,986.00
Total Income	7,514,027.21	6,321,516.00	1,192,511.21	118.86%	6,579,986.00
Gross Profit	7,514,027.21	6,321,516.00	1,192,511.21	118.86%	6,579,986.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	1,717,555.56	1,851,181.00	-133,625.44	92.78%	2,221,887.00
5200 · Payroll Taxes	165,201.13	179,400.00	-14,198.87	92.09%	215,000.00
5300 · Wkrs Comp Insurance	10,840.18	27,670.00	-16,829.82	39.18%	27,670.00
5400 · Emp Benefits	350,737.24	424,694.00	-73,956.76	82.59%	509,130.00
5900 · Temporary Help	0.00	22,500.00	-22,500.00	0.0%	22,500.00
Total 5000 · Payroll Expenses	2,244,334.11	2,505,445.00	-261,110.89	89.58%	2,996,187.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	20,000.00	18,600.00	1,400.00	107.53%	24,000.00
6010 · Contracted Audit Services	8,000.00	8,000.00	0.00	100.0%	8,000.00
6020 · Contracted Attorney	12,156.70	159,900.00	-147,743.30	7.6%	190,000.00
6050 · Contracted Services	810,762.40	1,360,313.00	-549,550.60	59.6%	1,632,939.00
6065 · Contracted IT Support	13,056.00	27,500.00	-14,444.00	47.48%	33,000.00
Total 6000 · Professional Services	863,975.10	1,574,313.00	-710,337.90	54.88%	1,887,939.00
6100 · Admin					
6110 · Audit Filing Fee	300.00	300.00	0.00	100.0%	300.00
6120 · Bank Charges	3,735.30	2,875.00	860.30	129.92%	2,875.00
6130 · Bulk Mail Permit Renewal	320.00	300.00	20.00	106.67%	300.00
6135 · Legal Notice	2,590.36	4,700.00	-2,109.64	55.11%	4,700.00
6140 · Payroll Svcs	581.75	626.00	-44.25	92.93%	750.00
6150 · Licenses & Fees	12,137.26	9,883.00	2,254.26	122.81%	11,115.00
6160 · Taxes	2,812.07	8,363.00	-5,550.93	33.63%	8,363.00
Total 6100 · Admin	22,476.74	27,047.00	-4,570.26	83.1%	28,403.00
7100 · Occupancy					
7110 · Utilities	15,377.93	19,789.00	-4,411.07	77.71%	23,508.00
7120 · Telecommunications	22,603.41	26,760.00	-4,156.59	84.47%	31,782.00
7130 · Repairs/Maintenance	33,453.44	47,416.00	-13,962.56	70.55%	52,050.00
Total 7100 · Occupancy	71,434.78	93,965.00	-22,530.22	76.02%	107,340.00
7500 · Insurance					
7505 · General Liability Insurance	16,004.00	16,500.00	-496.00	96.99%	16,500.00

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July 2023 through April 2024

	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7500 · Insurance					
7505 · General Liability Insurance	16,004.00	16,500.00	-496.00	96.99%	16,500.00
7510 · Property Insurance	6,290.00	9,000.00	-2,710.00	69.89%	9,000.00
7515 · D & O Anti Crime	283.00	550.00	-267.00	51.46%	550.00
7540 · Vehicle insurance	2,753.00	2,600.00	153.00	105.89%	2,600.00
Total 7500 · Insurance	25,330.00	28,650.00	-3,320.00	88.41%	28,650.00
8100 · Office Expenses					
8110 · Office Supplies	3,497.32	9,860.00	-6,362.68	35.47%	11,450.00
8115 · Postage, Delivery	3,680.28	8,460.00	-4,779.72	43.5%	9,820.00
8120 · Printing, Copying	13,156.04	18,232.00	-5,075.96	72.16%	21,300.00
8130 · Furnishings & Equipment	18,492.74	18,784.00	-291.26	98.45%	20,450.00
Total 8100 · Office Expenses	38,826.38	55,336.00	-16,509.62	70.17%	63,020.00
8200 · Production					
8210 · Advertising	2,840.88	10,904.00	-8,063.12	26.05%	12,990.00
8230 · Signage, Banners, Displays	0.00	8,852.00	-8,852.00	0.0%	9,900.00
8250 · Public Relations Promo & Events	15,760.81	39,108.00	-23,347.19	40.3%	46,750.00
Total 8200 · Production	18,601.69	58,864.00	-40,262.31	31.6%	69,640.00
8500 · Programs & Projects					
8505 · Dues	22,647.00	13,455.00	9,192.00	168.32%	15,525.00
8506 · Subscriptions	46,557.63	67,801.00	-21,243.37	68.67%	79,233.00
8510 · Contracts w/ Partners/Lndownrs	58,347.69	208,334.00	-149,986.31	28.01%	250,000.00
8520 · Grants to Others	947,973.07	1,437,840.00	-489,866.93	65.93%	1,707,000.00
8530 · Program Supplies	43,244.24	58,902.00	-15,657.76	73.42%	63,775.00
8540 · Plants & Materials	48,917.05	65,840.00	-16,922.95	74.3%	75,000.00
8560 · Space Rental	2,924.61	2,894.00	30.61	101.06%	3,142.00
8570 · Equip Rental	9,096.03	12,712.00	-3,615.97	71.56%	12,960.00
8580 · Vehicles Rent/Lease	288.63	7,084.00	-6,795.37	4.07%	8,500.00
Total 8500 · Programs & Projects	1,179,995.95	1,874,862.00	-694,866.05	62.94%	2,215,135.00
8600 · Training					
8610 · Training/Development Staff	11,569.89	21,684.00	-10,114.11	53.36%	25,550.00
8620 · Training/Development Board	300.00	4,168.00	-3,868.00	7.2%	5,000.00
Total 8600 · Training	11,869.89	25,852.00	-13,982.11	45.92%	30,550.00
8700 · Travel					
8730 · Out of Town Travel- Staff	12,695.66	12,738.00	-42.34	99.67%	14,780.00
8740 · Out of Town Travel - Board	449.82	3,832.00	-3,382.18	11.74%	4,500.00
8750 · Local Mlg, Pkg, Bus - Staff	4,605.14	10,642.00	-6,036.86	43.27%	12,550.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	832.00	-832.00	0.0%	1,000.00
Total 8700 · Travel	17,750.62	28,044.00	-10,293.38	63.3%	32,830.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	18,778.22	56,342.00	-37,563.78	33.33%	70,900.00
8820 · Vol & Staff Refreshments	9,920.28	12,308.00	-2,387.72	80.6%	14,360.00
Total 8800 · Volunteers & Staff	28,698.50	68,650.00	-39,951.50	41.8%	85,260.00
8900 · Misc Expenses	1,600.00				
9000 · Capital Outlay					
9010 · Office/Field Equipment	173,709.24	38,000.00	135,709.24	457.13%	38,000.00
9030 · Improvements On Real Property	127,773.56	447,000.00	-319,226.44	28.59%	447,000.00
9040 · Purchase of Real Property	22,897.86	6,935,154.00	-6,912,256.14	0.33%	6,935,154.00
Total 9000 · Capital Outlay	324,380.66	7,420,154.00	-7,095,773.34	4.37%	7,420,154.00
Total Expense	4,849,274.42	13,761,182.00	-8,911,907.58	35.24%	14,965,108.00
Net Ordinary Income	2,664,752.79	-7,439,666.00	10,104,418.79	-35.82%	-8,385,122.00
Net Income	2,664,752.79	-7,439,666.00	10,104,418.79	-35.82%	-8,385,122.00

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Accrual Basis

EMSWCD
Profit & Loss by Class
July 2023 through April 2024

		General Fund					Special Funds		
		Finance & Operations	Rural Lands	Urban Lands	Community Outreach & Engagement	HIP	Grants Fund	Land Conservation Fund	TOTAL
Ordinary Income/Expense									
Income									
4000 · Income		6,156,829.82	876,733.55	50,762.46	0.00	23,008.18	54,225.77	352,467.43	7,514,027.21
Total Income		6,156,829.82	876,733.55	50,762.46	0.00	23,008.18	54,225.77	352,467.43	7,514,027.21
Gross Profit		6,156,829.82	876,733.55	50,762.46	0.00	23,008.18	54,225.77	352,467.43	7,514,027.21
Expense									
5000 · Payroll Expenses		686,774.28	584,701.61	399,742.40	337,455.83	235,659.99	0.00	0.00	2,244,334.11
6000 · Professional Services		216,802.55	414,913.37	119,206.25	58,642.25	54,410.68	0.00	0.00	863,975.10
6100 · Admin		14,445.18	3,137.71	1,962.11	109.46	2,822.28	0.00	0.00	22,476.74
7100 · Occupancy		26,791.17	6,969.54	2,086.96	1,617.44	33,969.67	0.00	0.00	71,434.78
7500 · Insurance		25,330.00	0.00	0.00	0.00	0.00	0.00	0.00	25,330.00
8100 · Office Expenses		13,242.63	5,748.97	16,593.44	1,060.46	2,180.88	0.00	0.00	38,826.38
8200 · Production		5,694.42	99.00	10,346.39	2,461.88	0.00	0.00	0.00	18,601.69
8500 · Programs & Projects		42,695.99	55,590.82	31,174.51	6,325.29	37,888.58	1,006,320.76	0.00	1,179,995.95
8600 · Training		3,706.87	4,140.58	1,832.62	1,075.87	1,113.95	0.00	0.00	11,869.89
8700 · Travel		4,076.85	4,609.06	2,685.12	5,180.73	1,198.86	0.00	0.00	17,750.62
8800 · Volunteers & Staff		19,426.21	3,425.49	1,209.91	2,048.51	2,588.38	0.00	0.00	28,698.50
8900 · Misc Expenses		0.00	1,600.00	0.00	0.00	0.00	0.00	0.00	1,600.00
9000 · Capital Outlay		143,246.06	0.00	0.00	0.00	158,236.74	0.00	22,897.86	324,380.66
Total Expense		1,202,232.21	1,084,936.15	586,839.71	415,977.72	530,070.01	1,006,320.76	22,897.86	4,849,274.42
Net Ordinary Income		4,954,597.61	-208,202.60	-536,077.25	-415,977.72	-507,061.83	-952,094.99	329,569.57	2,664,752.79
Net Income		4,954,597.61	-208,202.60	-536,077.25	-415,977.72	-507,061.83	-952,094.99	329,569.57	2,664,752.79
Annual Appropriation by Program		\$1,607,736	\$1,857,985	\$920,800	\$635,315	\$901,118	\$1,932,000	\$7,085,154	
Percent of Fiscal Year Passed		83%	83%	83%	83%	83%	83%	83%	
Percentage of Appropriation Spent		75%	58%	64%	65%	59%	52%	0%	
Year-To-Date Appropriation by Program (as of 4/30)		\$1,379,836	\$1,538,920	\$779,496	\$537,743	\$818,859			
Year-To-Date Percentage of Appropriation Spent (as of 4/30)		87%	70%	75%	77%	65%			