



## Board of Directors Meeting Agenda

East Multnomah Soil and Water Conservation District

Monday, June 5, 2023, 6:00 – 8:30 PM

To be held at the EMSWCD Office at 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 10 min	<b>Welcome and meeting called to order:</b> <ul style="list-style-type: none"><li>• Introductions</li><li>• Review/revise agenda</li><li>• Review previous action items</li><li>• Review/approve May Board Meeting &amp; Budget Committee 3 Meeting Minutes</li></ul>	Information/ <b>Decision</b>	Zimmer-Stucky	a) 5/1/2023 Board Meeting Minutes b) 5/1/2023 Budget Committee Meeting 3 Minutes  Previous Action Items
2	6:10 5 min	Time reserved for public comment and introductions <sup>1</sup>	Information	Public	N/A
<b>DISTRICT BUSINESS</b>					
3	6:15 20 min	<b>Executive Director and Leadership Team Updates</b> <ul style="list-style-type: none"><li>• Something to Celebrate</li></ul>	Information	Leadership Team	a) ED & L-Team Updates Memo  Something to Celebrate
4	6:35 5 min	<b>Legislative Updates</b>	Information	Hamilton/ Guebert	Sent Separately
5	6:40 15 min	<b>Grant Policy Updates (including CLIP)</b>	Discussion/ <b>Decision</b>	DiLeone/ Kent	a) Grants Policy Updates
6	6:55 5 min	<b>Mosaic Ecology LLC Contract Approval &amp; Signature</b>	Discussion/ <b>Decision</b>	DiLeone	a) Contract Summary
7	7:00 10 min	<b>Board Handbook Updates</b>	Discussion/ <b>Decision</b>	Zimmer-Stucky/ Hamilton	a) Board Handbook - revised
8	7:10 15 min	<b>Offsite Board Meetings Recommendations</b>	Information/ <b>Decision</b>	Hamilton/ L-Team	a) Offsite Board Meeting Ideas

<sup>1</sup> 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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9	<b>7:25</b> 20 min	<b>Executive Session under ORS 192.660(2)(e) held for real estate negotiations</b>	Discussion/ <b>Decision</b>	Board of Directors	Sent Separately
<b>FINANCE AND OPERATIONS</b>					
10	<b>7:45</b> 20 min	<ul style="list-style-type: none"> <li>TSCC Hearing Update</li> <li>Resolution to Adopt FY 23-24 Budget, Make Appropriations, and Impose Tax Limit</li> </ul>	Information/ <b>Decision</b>		a) TSCC Hearing Q&A b) Tax Certification Letter c) Resolution No 2023-06-01 d) FY 23-24 Budget
11	<b>8:05</b> 10 min	<ul style="list-style-type: none"> <li>Monthly Financial Reports: April 2023</li> <li>Updates to Fiscal Policy</li> </ul>	Information/ <b>Decision</b>	Mitten	a) April 2023 Financial Reports b) Fiscal Policies and Procedures Manual
<b>BOARD OF DIRECTORS BUSINESS</b>					
12	<b>8:15</b> 10 min	<b>Board of Directors Discussion</b> <ul style="list-style-type: none"> <li>Discuss July LLC meeting and August Board meeting</li> </ul>	Discussion	Board of Directors	N/A
<b>CLOSING ITEMS</b>					
13	<b>8:25</b> 5 min	<ul style="list-style-type: none"> <li>Announcements and reminders</li> <li>Action items</li> <li>Adjourn meeting</li> </ul>	Information	Zimmer-Stucky	N/A



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### EMSWCD Board Members, Committees and Meeting Dates

EMSWCD Board			EMSWCD Committees				
Members	Positions	Officers	Budget	Land Legacy	Personnel	Grants	PIC
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		X
Jim Carlson	Director - At-Large 1	Treasurer	X	X	X		X
Jasmine Zimmer-Stucky	Director - At-Large 2	Chair	X	X	X		
Upcoming Schedule							
FY23-24	2023	July	5		31	17	
		August	7				
		September	6		25		
		October	2			16	
		November	6		27		
		December	4				
	2024	January	3		22	17	
		February	5				
		March	4	4	25		
		April	1	1		15	
		May	6	6	29		
		June	3				

#### Internal EMSWCD Teams

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

#### EMSWCD Representation on External Committees

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

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

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

5/1/2023



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

Monday, May 1, 2023

**6:03pm- Call to Order**

**Zimmer-Stucky**, called to order the regular meeting of the EMSWCD Board of Directors at 6:03pm on Monday, May 1, 2023, at EMSWCD's Office.

**6:03pm- 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), Mike Guebert (Zone 3 Director, Vice-Chair), Laura Masterson (Zone 2 Director, Secretary) (virtual), Joe Rossi (Zone 1 Director) (virtual)

**Board of Directors Absent:** Jim Carlson (At-Large 1 Director, Treasurer)

**Staff:** Nancy Hamilton (Executive Director) (virtual), Dan Mitten (Chief of Finance & Operations), Kathy Shearin (Urban Lands Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Heather Nelson Kent (Grants Program Manager), Matt Shipkey (Land Legacy Program Manager), Rowan Steele (Headwaters Farm Program Manager), Jeremy Baker (Senior Rural Conservationist), Asianna Fernandez (Executive Assistant)

**Guests:** Karin Stutzman (Dept of Agriculture-SWCD Program Lead), Ally Oredi (Headwaters Farmer), Michelle Week (Headwaters Farmer) (virtual), Michelle Charbonneau (Thimbleberry Farm) (virtual), Meaghan Stetzik (Headwaters Farmer(virtual)

**Changes to the agenda:** Move Item 8 to after Item 3.

**Previous action items:**

- Mitten to add Masterson to the Legislative Teams Channel for updates. -Done
- Fernandez to send the Board the RSVP email for Eat n' Greet Event. -Done
- DiLeone to add numbers and data for StreamCare plantings to the next Board meeting update. -Done
- Mitten to add HB 3366 to the OACD Bill Tracker. -Done
- Fernandez to add Strategic Plan Graphic Redesign topic to the May Board Meeting Agenda. -Done
- Fernandez to add Board Handbook Review topic to the May Board Meeting Agenda. -Done
- Mitten to create a more generic chart with overall titles for the next Board Meeting Packet. -Done
- Fernandez to add EMSWCD FY 23-24 Meetings Scheduling topic to the May Board Meeting Agenda. -Done
- Fernandez to add Equipment Library to the list of topics for Work Sessions. -Done
- Board to review the past plan for the Guerrero property's office building. -In progress

**Action Item: Fernandez to send Past Plan for Guerrero property's office building to Board Members.**

**6:06pm- Approval of minutes**

**MOTION:** Guebert moved to approve the April 3, 2023, Board of Directors Meeting Minutes, Rossi 2<sup>nd</sup>. Motion passed unanimously (4-0, Carlson absent).

**6:07pm- Time reserved for public comment.** -N/A

5/1/2023



### **6:08pm- Executive Director and Leadership Team Updates**

**Hamilton** shared the ED Updates.

#### **External Meetings April:**

- Daniel Newberry – Johnson Creek Watershed Council: EMSWCD has a partnership agreement with them and handles some of their funding. Discussed how to work better in partnership and projects that they do, depaving impervious materials near water habitats.
- Ted Sester – with Shipkey, re: the well on the Oxbow site.
- Terry Preeg Rigsby – re: Senate Bill (SB) 775
- Senator Lew Fredrick’s Office – re: SB 775 next steps
- Paul Lumley – re: Native American Youth and Family Center (NAYA) Capital Campaign celebration
  - Waiting for one more funder.
  - Hoping to hold an EMSWCD Board Meeting at NAYA to help celebrate later this summer.
- Jay Udelhoven – Multnomah County Farm Bureau: EMSWCD will be helping to sponsor the BBQ at the end of June again, discussed how to motivate farmers, succession planning, and easement programs.

#### **External Meetings planned for May:**

- Ted Sester – re: the Oxbow Well
- Ted Labbe – re: Urban Green Spaces
- SWCD District Manager colleagues, partially with Jon Blasher of Metro (re: possible farm property opportunities), meeting at Tualatin SWCD office on May 4<sup>th</sup>.
  - Mitten and other SWCD CFOs are beginning to meet and connect as well.
- Larry Bailey – Verna Jean Nursery & Multnomah County Farm Bureau (succession planning and continuing with relationship). CLIP Grant recipient, working on AI for farm irrigation.
- Heather King – Columbia Slough Watershed Council
- Lynn Barlow – WMSWCD District Manager: re: possible collaboration on Harbor projects. Picking up where Jim Cathcart left off.

#### **Looking Back at April:**

- Worked on SB 775
- Meetings with Ted Sester
- Worked with Compensation Connections for Step vs. Merit
- Worked with Eileen Eakins on Board Handbook
- Discussed updating the performance evaluation process. Minor tweaks to the form, based on staff survey. To be completed and internal meetings scheduled before the end of July.
- Worked on more Budget Committee Meeting wrap ups.
- Sent final RFP on Office upgrades. Making an effort to work with BIPOC owned general contractors and others who are interested in a project of this size. Too big for small companies, too small for commercial.
- Kent has begun meeting with the Leadership Team and has been meeting with her Community Outreach & Engagement (CO&E) team.

#### **Looking Forward:**

**Hamilton** did not go through her workplan list (listed in the Packet) but did mention that most of the things listed are already finished, or close to being finished. She’s asked the Leadership Team what they think she should be working on through the end of the Fiscal Year.

5/1/2023



### **Leadership Team Updates**

**Hamilton** shared the Conservation Legacy Team updates:

- Headwaters Farm Program: New farmer cohort has arrived, all leases signed. Excited that everyone is coming back for another year. Looking into tech solutions to automate how farmers check out farm equipment and digitize how farmers are paying rent and other dues. This will save staff time and makes everything easier for the farmers. Separating Weather station and flow meter data from the app for now. HWF has had ongoing issues with the weather station software, if the company isn't able to help, we will have to move to a different software company.
- Grants Program: Board to review PIC recommendations tonight, SPACE continues rolling throughout the year. The application process for EFSOG is completed, staff will present information on the recipients and rewards at the June Board Meeting.
- Land Legacy Program: Board approved the outreach plan, continuing to have conversations with Ted Sester about the Oxbow Well, Gordon Creek is now being prepped for sale based on the Land Legacy Committee's (LLC) direction given at the last LLC Meeting.

**Shearin** shared the Urban Lands updates:

- New workshop and re-work of existing workshops: staff have been working on shortening workshops and have finished final drafts of workshop substance and have sent those out to the contractors for review and edit before implementation. Sourcing new images for presentations now as well.
- Planting with Partners endeavor – are engaged in several activities with organizations, including:
  - Wisdom Of The Elders: Did one walk-through/site assessment with interns and plant ID workshop. Another planting event is coming up, and a career day with the interns planned.
  - Native American Youth and Family Center
  - Native Gathering Garden: Purchased plants for planting and giving to community members at an event this past weekend.
  - Native American Rehabilitation Association

**Mitten** shared F&O Updates

- Budget revisions are done.
- Building modifications solicitation document: finished and sent out to contractors tomorrow with deadline of May 13<sup>th</sup>, walk throughs with HARKA and interested contractors around May 15<sup>th</sup>.
- EMSWCD Trucks: DAS will now be selling our trucks to us instead of leasing them, at salvage cost. Saved us a lot of money, we're spending under \$8,000 on both trucks.
- CRM update & Legislative Tracking: All Board members are on the tracker, updated frequently. Working with Woolery on costs for CRM, created a CRM team for evaluation and implementation.
- Headwaters: Interactive Technological Solutions: not likely to be an app, but instead some kind of developed software internally to respond to identified challenges.

**DiLeone** shared RL Updates

- StreamCare numbers: shared the data for all the StreamCare work staff has done so far.
- Back to door-to-door outreach for StreamCare. Many landowners are remembering about our mailouts and now know our name.

5/1/2023



### **Something to Celebrate- Eat & Greet with Farmers**

**DiLeone** 23 people registered, 11 people attended. Seems these farmers got a lot out of speaking to us and to each other as well! Many of them expressed how they have been wanting to connect with more people/farmers since the Covid-19 shutdown time. Got to meet many new rural landowners since the Pandemic. Staff have already been able to do a couple new site visits since then.

### **6:37pm- Executive Director Performance Evaluation Planning**

**Masterson** The process will be similar to last year. The survey will be sent out to staff and the Board with the same questions as last year, at the end of this week. Zimmer-Stucky, Critchfield, and Masterson will pull all the evaluations together.

Need to schedule two Board meetings in June, first for Executive Session, second to meet with Hamilton and discuss the evaluation. This will be for FY 22-23. Reminded the Board that this is a critical Board duty, appreciates the time and thought put into the survey.

**Zimmer-Stucky** The survey will go out on Friday, and the deadline will be May 15<sup>th</sup>. The evaluation will be discussed in June, a month shy of the end of the Fiscal Year.

**6:40pm- Rossi** left the meeting due to technical difficulties.

### **6:45pm- FY 23-24 Meetings Scheduling**

**Fernandez and Board Members** scheduled/rescheduled Board and Committee Meetings for FY 23-24.

Board Meetings:

June 21, 2023 - 5pm-7pm: Special Board Meeting Executive Session: Board to review Executive Director performance evaluation surveys from staff and come up with their own evaluation.

July 5<sup>th</sup> Board Meeting

July 10 – 4pm to 6pm: Special Board Meeting: Executive Session: with Hamilton for Executive Director performance evaluation.

September 6: Board Meeting

January 3, 2024: Board Meeting

Committee Meetings:

May 22: LLC Meeting

November 27: LLC Meeting

January 17: PC Meeting

January 22: LLC Meeting

March 25: LLC Meeting

May 29: LLC Meeting

(This list is not comprehensive but notates the specific meetings that needed to be rescheduled or scheduled for the first time.)

**Action Item: Fernandez to send all FY 23-24 Board and Committee meeting dates to Carlson and Rossi and schedule meetings and send invites, as stated.**

### **6:55pm- Legislative Updates**

**Guebert** gave a brief update: None of the bills the District is tracking have hearings scheduled yet. If they do get hearings, we will submit testimony, but we're waiting to see for now. The OACD committee has changed their meetings to once a month for the time being.

5/1/2023



### **6:56pm- PIC Grants Recommendation**

**Kent** presented an update on the Partners In Conservation (PIC) Grant Review. Reviewed the PIC Grant Review Committee, including Guebert and Carlson. Met with each of three groups separately. Each group reviewed 10-15 applications, and a staff member sat in on each meeting as another set of eyes and ears for the final review. Jen Shih (Tualatin SWCD Grants Program Manager) played the staff role for one group.

2023 PIC:

- 42 eligible applications (up from 29 last year)
- Total amount requested: \$1,894,628.
- 24 applications recommended for funding.
- 22 first time applicants (new to PIC, some have been awarded SPACE grants before)
  - Seven recommended for funding.
- Grouped the applications by project type: six different topics.
- Smaller amounts were requested this year, which allowed for more grants.
- Five of the recommended grants are two-year grants.
- A lot of the new applicants are organizations led by and serving black, immigrant/refugee communities, and/or East County.
- One application from the Sandy River Watershed.

**Guebert** How did you come up with the award amount for grants who were smaller?

**Kent** Depended on how much money was left, and they were projects that would enhance other projects that align with our mission. Held a discussion with Verde to determine Portland Audubon's grant.

**Guebert** shared his appreciation for the work the committee members did.

**MOTION: Guebert moved to approve the recommended funding for the PIC Grants, Masterson 2<sup>nd</sup>. Motion passed unanimously (3-0, Carlson and Rossi absent).**

### **7:09pm- Board Handbook Review**

**Zimmer-Stucky** explained the legend on the red-lined draft of the Board Handbook: Yellow= Statute, Grey=district policy derived by statute (advised not to edit without attorney review), Green/Blue= District policy subject to change at the discretion of the Board.

**Guebert** In Section 8.4 (Standing Committees), there is still a reference to the SPACE Grant committee, which should've been removed. Is the PIC Grant review committee considered a Board committee? Should we remove that? As for stipend compensation for each day spent on EMSWCD Business, should we clarify what qualifies as District business? Suggested adding another sentence or two on that topic.

**Hamilton** "District business" is not regularly defined but we can add a couple examples as clarification.

**Action Item: Staff to make necessary edits noted specifically above to the Board Handbook before finalizing.**

**MOTION: Guebert moved to approve the Board Handbook with the amendments regarding committees and clarification on District business, Masterson 2<sup>nd</sup>. Motion passed unanimously (3-0, Carlson and Rossi absent).**

### **7:14pm- Strategic Plan Graphic Redesign**

**Hamilton** Rossi in particular had concerns about clarifying that Soil and Water Health remains the core mission of the District, while Climate Action and Equity & Inclusion be used as core lenses. We made the Soil and Water circle larger than the two lenses circles smaller and remaining below Soil and Water. It



5/1/2023



seems important to continue to show that the three do work together. Also made the text regarding soil and water health a couple fonts larger than the text regarding the core lenses.

**MOTION: Guebert moved to approve the graphic redesign for the Strategic Plan, Masterson 2<sup>nd</sup>. Motion passed unanimously (3-0, Carlson and Rossi absent).**

#### **7:17pm- Monthly Financial Reports- March 2023**

**Mitten** presented the March 2023 Financial Report: The balance sheet looks straightforward, with a little more revenue in our cash accounts compared to last year. Assets and Liabilities have increased 1.58% since last year at this time. Profit and Loss budget performance looks clean, line 4910 is slightly higher due to rebate on Property/Casualty insurances. Line 8900 Miscellaneous expense at \$1,000, was for the return of security deposit from Mainstem Farm. Profit and Loss by class shows all program spending are well within the appropriations for the entire fiscal year and fiscal year to-date.

#### **7:19pm- Announcements, Action Items, and Adjournment**

**Zimmer-Stucky** reminded the Board that the survey for the Executive Director performance evaluation will be sent out from Jill Critchfield on Friday, May 5<sup>th</sup> and needs to be completed by May 15<sup>th</sup>.

**Hamilton** Morgan Allen, who worked for ODA, passed away a week ago. A tragic loss to the community.

#### **Action Items:**

**Action Item: Fernandez** to send Past Plan for Guerrero property's office building to Board Members.

**Action Item: Fernandez** to send all FY 23-24 Board and Committee meeting dates to Carlson and Rossi and schedule meetings as stated.

**Action Item: Staff** to make necessary edits to the Board Handbook before finalizing.

**Zimmer-Stucky** adjourned the meeting at 7:21pm.

5/2/2023



**East Multnomah Soil and Water Conservation District  
FY23-24 Budget Committee #3 *FINAL* Meeting Minutes**

Monday, May 1<sup>st</sup>, 2023

**5:01pm- Call to Order**

**Zimmer-Stucky** called to order the third EMSWCD FY23-24 Budget Committee meeting at 5:01pm on Monday, May 1, 2023, at the EMSWCD office in Portland, OR.

**5:01pm- 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), Laura Masterson (Zone 2 Director, Secretary) (virtual), Joe Rossi (Zone 1 Director) (virtual)

**Board of Directors Absent:** Jim Carlson (At-Large 1 Director, Treasurer)

**Staff:** Nancy Hamilton (Executive Director) (virtual), Dan Mitten (Budget Officer, Chief of Finance & Operations), Kathy Shearin (Urban Lands Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Matt Shipkey (Land Legacy Program Manager), Rowan Steele (Headwaters Farm Program Manager), Heather Nelson Kent (Grants Program Manager), Asianna Fernandez (Executive Assistant)

**Public:** Michelle Week (public)

**Changes to the agenda:** N/A

**Previous action items:**

- Fernandez to add further HWF Office Structure Board discussion to the Work Session topic options, depending on staff bandwidth. -Done.
- Mitten to bring some numbers for possible apps options to Budget Committee Meeting #3. -Done
- Board to Discuss more about the irrigation scheduling feature of the HWF App to a future Board Meeting. -TBD
- Board to discuss more about the Solar on double-wide of the HWF App to a future Board Meeting. -TBD

**Public Comment:** N/A

**Approval of FY 23-24 Budget Committee Meeting #1 Minutes:**

**MOTION: Guebert moved to approve the April 3, 2023, FY23-24 Budget Committee Meeting #2 Minutes, Rossi 2<sup>nd</sup>. Motion passed unanimously (4-0, Carlson absent).**

**5:03pm- Changes made to revised draft budget from Budget Committee Meeting #2**

**Mitten** reviewed the Budget Draft 2 Changes:

- Pg 1: Added \$136,974 to General Resources for the USDA Land and Capital Access Pilot Project Grant (USDA Grant), anticipating that we receive it.
- Pg 9: Rural Lands Program: Changes related to the USDA Grant total \$91,974.
  - Added \$22,500 for a temporary position in Q3 & Q4 of 23-24; added \$65,474 to contracted services; and added \$4,000 for stipends.
- Pg 12: Urban Lands Program: Added \$75,000 to contracted services.
- Pg 18 & 19: Headwaters Incubator Farm Program (HIP): Total budget increase = \$240,000.
  - Added \$150,000 for Headwaters Farm replacement building (\$135,000 in capital outlay; \$15,000 to contracted services).
  - Added \$25,000 to contracted services for technological solutions.

5/2/2023



- Added \$20,000 for Headwaters Farm assessment for mobile office location.
- Added \$45,000 for Farmer Stipends related to USDA grant.
- Pg 2 & 5: Contingency Fund: Added \$9,000.
- Pg 25: Grants Fund:
  - Added \$50,000 to PIC Grant new awards; total= \$950,000
  - Added \$100,000 to CLIP Grant new awards; total= \$200,000
  - Added \$10,000 to SPACE Grant new awards; total= \$87,000
  - Added \$25,000 to EFSOG Grant awards; total= \$75,000
- Pg 1: Resources: Total Resources Revised from \$9,863,788 on April 3, 2023, to \$10,000,762.
  - Taxes remained the same at \$5,720,418.
- Pg 2: Expenditures: Total increased from \$9,863,788 to \$10,000,762.

**Zimmer-Stucky** followed up on the \$25,000 for technical services at HIP that the Board thought was too high at the last meeting, but still approved. It would be a challenge to change that now, but reminded the Board that it is in a line item called contracted services which means the District/ staff can use those dollars for anything in contracted services for Headwaters. That is not the total anticipated amount to be used, staff will likely find cheaper options.

**Mitten** The kinds of apps that were discussed before found to be a wide variety of cost and abilities. Staff is coming up with other technology solutions for little or no cost to Headwaters. The money can also be used for HIP if the USDA Grant is not awarded to us after all.

**5:11pm- Discuss, review, clarify and reach agreement on any additional changes to draft budget if needed. – N/A**

**5:12pm- Resolution No. 2023-05-01 approving the budget and setting the taxing limit for FY-2023-2024**

**MOTION:** Guebert moved to approve Resolution No. 2023-05-01 approving the budget and set the taxing limit for FY 2023-2024, Masterson 2<sup>nd</sup>. Motion passed unanimously (4-0, Carlson absent).

**5:13pm- Announcements and Reminders**

**Zimmer-Stucky and Guebert** shared their thanks and gratitude for the work done by Mitten and staff for this Budget process.

**Zimmer-Stucky** reminded the Committee that the TSCC Hearing is May 16<sup>th</sup> at 4pm at the office on N. Williams.

**Rossi** plans to attend the TSCC meeting, maybe Carlson.

Zimmer-Stucky, Guebert, and Masterson cannot attend.

**Action Item: Mitten and Hamilton** to meet with Rossi and Carlson before the TSCC meeting to prepare.

**5:14pm- Adjournment**

**Zimmer-Stucky** adjourned the meeting at 5:14 pm.



## Executive Director Update – June 5, 2023

**TSCC prep** – Completed our certification process. Hearing went very well. Please see Q&A that we prepared for the hearing, enclosed in June Board packet. Both Joe Rossi and Jim Carlson attended.

**LLC mtg prep** – Worked closely with Matt and Julie and Mike to prepare for the LLC meeting that took place on 5/22. Spent most of the time reviewing the sale of Gordon Creek property, valuation methodology efforts underway and a real estate issue that was discussed in Executive Session.

**Building upgrades** – We have four interested GC's. Proposals are due mid-June. The goal is to begin work this Fall. Note that we will have to return to virtual meetings later this year while that work is underway.

**Staff changes** – As you all now know, Lucas Nipp had his last day at EMSWCD on Friday. He and his family are moving to Wisconsin where his wife's family lives. He will be missed. We will have more information for the Board soon about recruitments, etc.

**All-staff day event** – First All-Staff celebration Day since I arrived. We went to CREO Chocolate on NE Broadway and learned how to make chocolate, each made our own chocolate bars and then came back to the office and had a feast provided by Por Que No! Was really fun to have a day together as a team and hang out and talk and spend time together.

### Performance Evaluations

- Self-evaluation for the board – Completed and off to Jill Critchfield for my upcoming performance evaluation.
- Got all the eval templates out to the supervisors.
- Have been working on the seven evals I have = Julie, Kathy, Dan, Heather, Rowan, Matt, Asianna – all of those eval meetings have been scheduled.

**MCFB BBQ** – June 23<sup>rd</sup> - We are sponsoring for \$2500. We have been asked to provide fresh veggies from some of our HIP farmers to give them some exposure. Rowan is working with Jay.

**SB 775** – Change in eligibility restrictions to run for zoned seats in districts with populations larger than 250k. Had hearing in Senate Rules on 5/23. Work Session took place 5/30. If the R's return to the building, it will go to the senate floor for 2<sup>nd</sup> and 3<sup>rd</sup> readings and then a vote; Will then head over to the house for the same series of sessions and votes. IF all that happens and we are successful, it will go to the Governor's desk for signature.

**CO&E Team launch** – CO&E team has been busy getting ready to hit the ground running on July 1. They are meeting weekly and have an RFP on the street now to marketing firms to work with us to develop a Communications Plan for the organization. Once that is completed, we will have a roadmap for outreach priorities and a proactive set of goals and tasks. This will include HIP farmer candidate outreach for next year's cohort; Website redesign; landowner outreach (informed as well by survey underway now); as well as other priorities TBD.

### A couple of press hits we received in May:

Outgrowing Hunger (grantee)

[https://www.opb.org/article/2023/05/22/vegetable-garden-oregon-african-refugees/?utm\\_medium=email&utm\\_campaign=First%20Look%20May%2022%202023&utm\\_content=First%20Look%20May%2022%202023+CID\\_7365cd7c76b839b6b8f110eb6c8b76dc&utm\\_source=firstlook&utm\\_term=Learn%20more](https://www.opb.org/article/2023/05/22/vegetable-garden-oregon-african-refugees/?utm_medium=email&utm_campaign=First%20Look%20May%2022%202023&utm_content=First%20Look%20May%2022%202023+CID_7365cd7c76b839b6b8f110eb6c8b76dc&utm_source=firstlook&utm_term=Learn%20more)

SB 775 Rules Committee Hearing

[https://www.capitalpress.com/state/oregon/oregon-may-scrap-10-acre-threshold-for-urban-swcd-directors/article\\_f4ea8662-fa66-11ed-8ac3-27bf39938d2c.html](https://www.capitalpress.com/state/oregon/oregon-may-scrap-10-acre-threshold-for-urban-swcd-directors/article_f4ea8662-fa66-11ed-8ac3-27bf39938d2c.html)



### External Meetings in May

- **Ted Labbe**, Urban Green Spaces – talked about SB 775; discussed community engagement moving forward and opportunities to respond to the Strategic Plan.
- **SWCD colleagues, partly with Jon Blasher** with Metro – discussed how SWCD's can work more closely with Metro on land and restoration-related programs/issues. Also shared information about easements and equity plans, as well as Employee and Board handbooks. Always great to hear what others are doing, not having to reinvent the wheel because someone else has likely already done what you're doing or written what you're crafting or solved a problem that you are vexed by. And the collegial camaraderie is also great for all of us.
- **Larry Bailey**, Verna Jean Nursery & Multnomah County Farm Bureau – discussed how the district can work more closely with MCFB generally. Having Jeremy attend pretty regularly has been helpful for them. We discussed CLIP (they got a CLIP grant a while ago) and he had some good suggestions for us. Most of them we are already now implementing.
- **Heather King**, Columbia Slough Watershed Council – Discussed all the work they are up to; Heather K has been there well over a year now and has done some great fundraising work, more local and BIPOC-focused outreach, grown her staff, and launched new partnerships. Kathy Shearin, who has been on that board, is stepping down.
- **Lynn Barlow**, WMSWCD re: possible collaboration on Harbor project and general check-in
- **Jay Udelhoven**, Multnomah County Farm Bureau
- **Andrea Weiner** – New OACD Director – discussed what we need from OACD as a larger, more urban district. She is from Delaware. I think she will be a great advocate for SWCD's and seems to have hit the ground running.

### June/July External Meetings:

- Steve Fancher – City of Gresham
- Adena Long – City of Portland
- Candace Avalos – Verde
- Tony DeFalco – Latino Network
- Sara Grigsby – Corbett Gran
- Derron Coles – Blueprint Foundation

## Leadership Team Updates – June 5, 2023

### Nancy Hamilton, Interim Conservation Legacy Supervisor -

- **Headwaters** – Farmer Mtg took place on 5/26 to discuss some frustration a few farmers had with some changes in the most recent lease renewals. Was a productive meeting. We got a lot of good feedback and ideas that we plan to incorporate into our work moving forward. All the Headwaters Staff were there, as well as Julie DiLeone. Have been testing the no-till drill...it's apparently awesome! Had a successful Raptor workshop onsite. Are looking at purchasing a larger screen for equipment shed for more workshops. Getting ready for Innovative Tool Workshop.
- **Grants** – All SPACE grants have been allocated for the fiscal year. PIC contracts are being completed and getting out the door now so everyone can hit the ground running at the start of the fiscal year; we granted our EFSOG grants to Black Oregon Land Trust and the iUrban Teen program (which is teaching high school aged kids about GIS, carbon sequestration formulas, restoration, etc.)
- **Land Legacy** – Gordon Creek property is now on the market; Matt has reviewed responses to valuation methodologies for easements and will know next steps soon; continue to work on



Oxbow well issue; survey of farmers is almost complete. Will have results and suggestions for next steps soon.

**Kathy Shearin, Urban Lands Supervisor:**

- **Planting with Partners endeavor –**
  - 2<sup>nd</sup> of 3 scheduled events with **Wisdom of the Elders**, a planting event with their interns at their First Foods Garden at Zenger Farms. The event went well and included planting as well as plant information and career path conversations.
  - The planting event and plant give-away at the **Native Gathering Garden** at Cully Park went well. There were approximately 50 attendees, despite their being two other indigenous events that day. Staff from each EMSWCD team were also there, so it was a great opportunity for EMSWCD staff to work together!
- **PBS's "Ask This Old House"** will be in Portland for a video shoot that highlights sustainable gardening practices. We are working with them to identify an appropriate site/homeowner/household for the installation and shoot. We hope to be part of the shoot highlighting the importance of these practices.
- The **City of Wood Village** has updated their previous **Water Management and Conservation Plan (WMCP)** as a part of their recent Water Master Plan (WMP) update. As an "affected local agency", they have provided it to us for general comment. Whitney Bailey and I are reviewing that and offering comments.

**Dan Mitten, Chief of Finance & Operations:**

- **Budget Checklist Items & TSCC Hearing** – Upon budget approval I had been working on compiling all of the approved budget checklist items for the TSCC (Tax Supervising & Conservation Commission) to review and develop to verify compliance and develop the budget hearing questions. The hearing was held on May 16<sup>th</sup> with Jim and Joe attending representing the Board. TSCC Certified our FY23-24 budget and had no objections or recommendations.
- **EMSWCD Notary Public** – Sasha Schwenk is now EMSWCD's official notary public. This will be useful for land transactions and any other document or oaths of office that need notarizing. Her services will not be available to the public, so staff are unable to use her as a notary on personal items.
- **SWCD CFO Group Meetings** – Much like SWCD Managers/Exec Directors have been getting together and sharing ideas and experiences, the Financial Managers of all SWCDs have begun to get together either as a larger group via Zoom as well as a smaller group consisting of East Multnomah, West Multnomah, Clackamas, and Tualatin. The smaller CFO group meets face-to-face monthly now and the larger group meets monthly to quarterly via Zoom.
- **Pay Period & Timesheet changes** – I have been working on various scenarios to simplify and streamline our payroll process as well as to reduce the chances of human error. The most efficient and effective solution is to shift our current pay period (the 1<sup>st</sup> to the last of the month) to the 24<sup>th</sup> of the month to the 23<sup>rd</sup> of the following month. This will still allow all staff to receive their pay on the last business day of the month as well as eliminate the need for estimations and corrections for the last week of the month. This will require timesheet and payroll changes in QuickBooks as well. We're anticipating making this shift in August 2023 and will present changes to the Employee Handbook at the July Personnel Committee meeting.
- **EE & Board Handbook updates** – I have been updating the Employee Handbook mostly related to the changes noted above regarding the pay period as well as the removal of usage of State-owned vehicles. I've also made the changes noted by the Board at the last meeting to define District work for the Board stipend as well as key coding rather than color coding the



handbook. The Employee Handbook will be brought to the PC meeting in July. The Board Handbook is attached this evening as a decision item.

- **Fiscal Policy update** – I have completed the review and updated the Fiscal Policy as previously mentioned. Most of the changes surround cleaning up Office Manager to Operations Admin Asst, redefining some workflow inconsistencies, update the classifications and spend authorities for each position, updates to our payable processes (checks & electronic payments) to make them more consistent and clearer, and increased our credit card limit from \$35,000 to \$50,000 aggregate. The policy is attached this evening as a decision item.

**Julie DiLeone, Rural Lands Supervisor:**

- CLIP grant for irrigation system upgrade at a nursery, including a variable frequency drive and conversion to drip irrigation.
- Lucas did a great job preparing for his departure. We are having a contractor manage the work this summer, as they did when he was on paternity leave. Things are well organized for the new person.
- Garlic mustard control work is moving along. Next focus will be on false brome and spurge laurel.

**Something to Celebrate!**

This month we would like to celebrate having our budget completed and certified by the TSCC. It is often easy to focus on the relief and gratitude for the certification by the TSCC commissioners, (which we are!). However, we also wanted to also celebrate the heavy lifting by Dan Mitten as well as various staff who informed the budget as it was being developed. The process this year was more complex because we not only had to anticipate what we expect to invest tax dollars toward this next fiscal year, but also reviewed all of our programs against our recently completed Strategic Plan and made some different decisions as a result. It was a multi-month process, with the board's deep engagement as well, with questions, ideas, changes and finally – a budget that the board approved and the TSCC commission certified after a significant hearing process. We can't do any of the mission-driven work we want to do without a thoughtful, well-considered budget every year. So! Yay for the BUDGET!





**Cooperative Landowner Incentive Program (CLIP) Grants Policy 3.2.5**  
East Multnomah Soil and Water Conservation District

5/30/2023

Issue	Description
1. Goals	CLIP Grants advance EMSWCD's mission by providing technical and financial assistance to private landowners and managers to implement on the ground conservation. Goals: Improve water quality and quantity, improve soil health, prevent erosion, improve natural habitats, and increase the sustainability of agriculture.
2. Outreach / Project Solicitation	Staff work with landowners/managers to develop projects.
3. Transparency, Conflicts, and Disclosure	Board and staff members (including the Executive Director) reviewing and/or approving grant proposals will take actions as dictated by the State's Ethics law and must abide by EMSWCD's policy on Grant Disclosure and Bias (Policy 3.2.2).
4. Application Process	Proposals are submitted to the Program Supervisor to review for completeness and eligibility.
5. Application Materials	CLIP Grant application materials are developed by EMSWCD staff and updated as needed.
6. Proposal Development and Presentation	The staff lead develops the proposal narrative. The landowner/manager solicits estimates for budget development.
7. Entity Eligibility	Only private entities within the EMSWCD service area are eligible.
8. Project Eligibility and items that are not eligible	<ul style="list-style-type: none"> <li>• Project is located within the EMSWCD service area or serves its residents</li> <li>• Private properties primarily used as working lands are eligible</li> <li>• Private residential, non-profit, or commercial properties inside the urban area, within the Urban CLIP Eligibility Area, within the Gresham Downspout Disconnection Area, or which are used for Low-Income Multifamily Housing are also eligible.</li> </ul> <p>Not eligible:</p> <ul style="list-style-type: none"> <li>• Projects that consist solely of long term, continual, and/or year-to-year management, maintenance, and/or implementation of on-going activities, such as weed control and cover cropping.</li> <li>• CLIP funding is not available for legally or regulatorily required actions.</li> </ul>
9. Funding Level	Grant request maximum may be amended annually by Board of Directors in the budget process. The total budget for CLIP grants is approved annually by the Board of Directors.
10. Program Duration	Ongoing program. Funding for CLIP Grants is included in the District's





**Cooperative Landowner Incentive Program (CLIP) Grants Policy 3.2.5**  
 East Multnomah Soil and Water Conservation District

5/30/2023

	annual budget approved by the Board of Directors.
11. Project Evaluation Process	The Program Supervisor reviews recommendations from the staff member developing an eligible CLIP project
12. Funding Recommendations	The staff person working with the landowner/manager recommends the amount of grant funding for that project to the Executive Director.
13. Project Approval	EMSWCD's Executive Director may directly approve CLIP grant awards. The Executive Director is responsible for informing the Board of funding awards and providing regular progress reports.
14. Project Duration	Project scope can be completed in 1-2 years (grant funding agreements may be extended with a contract amendment).
15. Project Tracking, Reporting, and Follow up	All CLIP grant projects are inspected by the staff lead during and after project implementation.



**Special Projects and Community Events (SPACE) Grants Policy 3.2.6**  
East Multnomah Soil and Water Conservation District

5/30/2023

Issue	Description
1. Goals	SPACE Grants advance EMSWCD's mission by providing small grants for community projects and conservation-related activities carried out by local organizations and schools. By providing accessible funding for short-term projects and events, groups can undertake important smaller scale projects in the community with less lead time and administrative burden than larger grant programs.
2. Outreach / Project Solicitation	Staff develops outreach strategies, materials, and messages to be included on the district website and shared via various communication outreach and engagement efforts. Board members have access to information to share the opportunity with community partners.
3. Transparency, Conflicts, and Disclosure	Board and staff members (including the Executive Director) reviewing and/or approving grant proposals will take actions as dictated by the State's Ethics law and must abide by EMSWCD's policy on Grant Disclosure and Bias (Policy 3.2.2).
4. Application Process	Proposals are submitted to the Grants Program Manager to review for completeness and eligibility.
5. Application Materials	SPACE Grant application materials are developed by EMSWCD staff and updated annually.
6. Proposal Development and Presentation	To reduce barriers to accessing these grants, staff may assist applicants in preparing applications and through the review process.
7. Entity Eligibility	Applicant is a nonprofit 501(c)(3), educational institution, Tribal entity, and/or has a fiscal sponsor that meets at least one of these criteria.
8. Project Eligibility	Proposals must satisfy all of the following eligibility criteria: <ul style="list-style-type: none"> <li>• Project is located within the EMSWCD service area or serves its residents</li> <li>• Project shows a clear public benefit and advances District's Strategic Plan (2023-2027)</li> <li>• Project meets one or more of the Grant Program Goals.</li> </ul>
9. Funding Level	Grant request maximum may be amended annually by Board of Directors in the budget process. The total budget for SPACE grants is approved annually by the Board of Directors.
10. Program Duration	Ongoing program. Funding for SPACE Grants are included in the District's annual budget approved by the Board of Directors.
11. Project Evaluation Process	The EMSWCD Grants Program Manager reviews applications for completeness and eligibility.


**Special Projects and Community Events (SPACE) Grants Policy 3.2.6**

East Multnomah Soil and Water Conservation District

5/30/2023

12. Funding Recommendations	The Grants Program Manager recommends to the Executive Director funding for grant proposals that meet SPACE Grant goals.
13. Project Approval	EMSWCD's Executive Director may directly approve SPACE grant awards. The Executive Director is responsible for informing the Board of funding awards and providing regular progress reports.
14. Project Duration	Project scope can be completed in 1-2 years (grant funding agreements may be extended with a contract amendment).
15. Project Tracking, Reporting, and Follow up	All SPACE grantees are required to submit a final report.



Issue	Description
1. Goals	Equity Focused Strategic Opportunity Grants are uniquely positioned within EMSWCD's grants program to support organizations helping to advance EMSWCD's strategic goals by addressing economic and environmental disparities in areas such as access to land, access to nature, environmental education, or environmental health, and where barriers to current funding programs exist.
2. Outreach / Project Solicitation	Staff develops outreach strategies, materials, and messages to be included on the district website and shared via various communication outreach and engagement efforts. Board members have access to information to share the opportunity with community partners.
3. Transparency, Conflicts, and Disclosure	Board and staff members (including the Executive Director) reviewing and/or approving grant proposals will take actions as dictated by the State's Ethics law and must abide by EMSWCD's policy on Grant Disclosure and Bias (Policy 3.2.2).
4. Application Process	During the initial pilot phase of this program no open solicitation process is planned. Applications will be developed by EMSWCD staff. Proposals are submitted to the Grants Program Manager to review for completeness and eligibility. To reduce barriers to accessing these grants, staff may assist applicants in preparing and submitting proposals.
5. Application Materials	Completed ESFOG Proposal form.
6. Proposal Development and Presentation	Individual Board members, staff, and the Executive Director may identify project concepts; staff members may support potential grant recipients in proposal development and presentation through the review process.
7. Entity Eligibility	Applicant is a 501(c)(3), educational institution, Tribal entity, LLC, and/or has a fiscal sponsor that meets this criterion.
8. Project Eligibility	<p>Proposals must satisfy all of the following eligibility criteria:</p> <ul style="list-style-type: none"> <li>• Project is located within the EMSWCD service area or serves its residents</li> <li>• Project shows a clear public benefit and advances District's Strategic Plan (2023-2027)</li> <li>• Project doesn't readily conform to other funding opportunities available through EMSWCD grant or cost-share programs</li> <li>• The applicant has demonstrated competency to support the needs of the community they propose to serve. This includes but is not limited to cultural competency, which may be</li> </ul>



	demonstrated by one's professional or volunteer experience and/or via one's lived experience as a person who self-identifies as Black or African American, American Indian or Alaska Native, Hispanic or Latino, and Asian or Pacific Islander, LGBTQ+, recent immigrant/refugee, a person whose first language is other than English, a person with a disability and/or members of other historically marginalized groups.
9. Funding Level	Grant request: \$5,000 - \$50,000. The total budget for EFSOG is approved annually by the Board of Directors.
10. Program Duration	This new funding opportunity is designed as a pilot program. Staff will annually review the application process for improvements. A full analysis of the program – with a presentation and recommendation to the Board – will occur after 2-3 years implementation or after a meaningful number of projects have been funded and completed.
11. Project Evaluation Process	The Grants Program Manager will convene an ad-hoc staff group to review proposals including: <ul style="list-style-type: none"> <li>• Equity Team member</li> <li>• Leadership Team member</li> <li>• Staff member with relevant background and experience (may be the Leadership Team or Equity Team member)</li> <li>• Executive Director (or designee).</li> </ul>
12. Funding Recommendations	The ad-hoc group convened by the Grants Program Manager recommends funding awards and assigns a Project Manager for recommended grant proposals.
13. Project Approval	EMSWCD's Executive Director may directly approve EFSOG awards up to \$50,000. The Executive Director is responsible for informing the Board of funding awards and providing regular progress reports.
14. Project Duration	Project scope can be completed in 2–3-year timeframe (project may be broken into segments to meet this criterion).
15. Project Tracking, Reporting, and Follow up	Project reporting to be established by the Project Manager and included in the grant agreement at the time of grant award.

**Item 6 Contract Summary-Mosaic**

East Multnomah Soil and Water Conservation District

5/30/2023

The professional services contract we have with Mosaic Ecology LLC needs to be renewed. Since the amount of the contract exceeds Nancy's signing authority, Board approval is needed. We are utilizing the public procurement process that Metro went through to establish terms and pricing with Mosaic. This requires us to use Metro's contract format, and the contract is 42 pages long. The contract has been reviewed by staff and signed by the contractor. The contractor will be providing the following services:

1. Manual Site Preparation and Maintenance
2. Planting and Seeding
3. Mechanical Site Preparation and Maintenance
4. Forest Stand Management
5. Additional Project-related Support Services

In addition to the usual work associate with weed control and StreamCare, we plan to utilize this contractor for project management of StreamCare sites during the transition between staff and for knotweed control from watercraft in the Sandy River.



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

<b><u>APPROVED ON AND BY:</u></b>	5/1/2023 EMSWCD Board of Directors
<b><u>POLICY STATEMENT:</u></b>	The policies and procedures below are intended to ensure that East Multnomah Soil & Water Conservation District (EMSCD) complies with all applicable laws and holds productive and efficient meetings.
<b><u>APPLICABILITY:</u></b>	All members of the Board of Directors, Associate Directors, Directors Emeritus, and staff of EMSWCD.
<b><u>DEFINITIONS:</u></b>	<u>Associate Director</u> : A non-voting board member appointed by the Board of Directors to expand the capacity and/or expertise of the board.
	<u>Board Members</u> : May include members of the Board of Directors, Associate Directors, and Directors Emeritus.
	<u>Board of Directors ("the Board")</u> : The five-member governing board of EMSWCD. Members of the Board of Directors are publicly elected for four-year terms, or may be appointed by the Board to fill a vacant position until the next election.
	<u>Director Emeritus</u> : A non-voting board member appointed by the Board of Directors to expand the capacity and/or expertise of the board; the position is reserved for a person who previously served as an EMSWCD board member.

## Contents

1.0	OVERVIEW .....	2
2.0	BOARD OF DIRECTORS.....	2
3.0	ASSOCIATE DIRECTORS AND DIRECTORS EMERITUS .....	5
4.0	AUTHORITIES, REQUIREMENTS, AND RESPONSIBILITIES.....	7
5.0	GENERAL EXPECTATIONS .....	9
6.0	OFFICER POSITIONS AND DUTIES .....	10
7.0	OFFICER TERMS AND ELECTIONS .....	11
8.0	COMMITTEES .....	12
9.0	MEETING PREPARATION .....	13
10.0	GENERAL MEETING PROCEDURES.....	13
11.0	PROCEDURES FOR FORMAL DECISION-MAKING .....	15
	Appendix 1: Motion Summary .....	17

### **Symbol legend (symbol immediately precedes sentence or paragraph):**

- \* indicates that the policy directly implements a statute and generally can't be changed.
- ^ indicates that the policy is not derived from a specific statute but is grounded in the law and shouldn't be changed without legal advice.
- ~ indicates that the procedures are of a policy nature and so are within the discretion of the board.



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

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### 1.0 OVERVIEW

- 1.1 **^ Background.** The East Multnomah Soil & Water Conservation District (EMSWCD) is a non-regulatory, local government entity operating east of the Willamette River centerline in Multnomah County. EMSWCD's mission is to help people care for land and water. ^ EMSWCD is governed by an elected Board of Directors, which makes legislative and policy decisions on behalf of the district. ^ The Board of Directors supervises an Executive Director who is responsible for day-to-day operations, including staffing, and for carrying out the direction of the Board.

^ The Oregon Department of Agriculture (ODA) provides technical support and administrative oversight to Oregon's 45 soil and water conservation districts, including oversight of and assistance with board elections and vacancies. ^ Specific areas where EMSWCD may interface with ODA are addressed in these policies.

- 1.2 **Board Make-up.** \*EMSWCD board is made up of five publicly elected directors who each serve a four-year term. ^ The elected board members comprise the district's governing body, which is responsible for overseeing operations and setting policies for the district. ^ Only elected board members may vote on matters before the board. ~ Associate directors and Directors Emeritus may be appointed to the board by the board of directors. Directors, associate directors, and Directors Emeritus are all considered "board members."

- 1.3 **Director Zones.** \*All five Board members are elected by all voters in the District. ORS 568.560 authorizes the creation of zones within the district and sets forth requirements for board members representing zones. ^ EMSWCD's five-member Board consists of two at-large positions and three positions representing, respectively, the following zones:

1.3.1 **^ Zone 1.** The boundaries of Zone 1 include: the Multnomah County line to the north, the Willamette Base Line/Willamette Meridian (T.1N – T.1S township line) to the south, the Willamette River centerline to the west, and the Sandy River centerline to the east.

1.3.2 **^ Zone 2.** The boundaries of Zone 2 include: the Willamette Base Line/Willamette Meridian (T.1N – T.1S township line) to the north, the Multnomah County line to the south, the Willamette River centerline to the west (including Ross Island), and the Sandy River centerline to the east.

1.3.3 **^ Zone 3.** The boundaries of Zone 3 include: the Multnomah County line to the north, the Multnomah County line to the south, the Sandy River centerline to the west, and the Multnomah County line to the east.

### 2.0 BOARD OF DIRECTORS

- 2.1 **Responsibilities.** ^ In carrying out the powers granted by statute (see Section 4 of these Policies) The Board of Directors is responsible for:

- ^ Ensuring EMSWCD is in compliance with all federal, state, and local laws and the policies





## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

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of ODA.

- ^ Reviewing and adopting policies needed to govern the operations of EMSWCD; including policies to ensure fiscal accountability and integrity.
- ^ When appropriate, delegating authority to individual Directors or staff to approve contracts, sign written instruments, and take other actions on behalf of EMSWCD.
- ^ Electing Board officers and defining their authorities and responsibilities.
- ^ Appointing committee members and defining their authorities and responsibilities.
- ^ Recruiting, supervising, and evaluating the Executive Director; clearly defining the responsibilities, authorities, and actions of the Executive Director through a job description and work plan.
- ^ Ensuring that personnel matters are directed to the executive director, the personnel committee, or the full Board as appropriate.
- ^ Periodically assessing progress toward accomplishing EMSWCD's vision, mission, strategic plan, and annual work plans.
- ^ Reviewing and approving the annual budget, appropriating funds, certifying the tax, and adjusting the budget as needed and ensuring compliance with Oregon's Local Budget Law.
- ^ Regularly reviewing the financial status of EMSWCD.

2.2 \* **Qualifications.** Oregon Revised Statutes (ORS) 568.560(2) and (3) describe the eligibility requirements for the Board of Directors for a soil and water conservation district.

2.2.1 \* All Directors. All directors (at-large and zone) must:

- \* Reside within EMSWCD boundaries; and
- \* Be a registered voter.

2.2.2 \* Zone Directors. Zone directors must also:

- \* Own or manage 10 or more acres of land in the District and be involved in the active management of the property; AND
- \* Reside in the zone represented or manage 10 or more acres of land in the zone represented and be involved in the active management of the property; OR
- \* In lieu of the requirements in subsections 2.2.2.1 and 2.2.2.2, live within the zone represented and indicate an interest in natural resource conservation as demonstrated by serving at least one year as a director or associate director of a district and having a conservation plan that is approved by the district.



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

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- 2.3 ~ **Restrictions.** Board members may serve as EMSWCD volunteers but must defer to staff in such situations as would any other volunteer.
- 2.4 **Director Election and Appointment Processes.** \* Director elections occur during the November general election in even-numbered years. ORS chapters 568 and 255 outline the process for Board elections. \* Where ORS 568 is incomplete, ORS chapter 255 applies.
- 2.4.1 \* ODA Role. The Oregon Department of Agriculture (ODA) is responsible for providing information and guidance on conservation district elections. ^ ODA notifies each district of positions that are up for re-election, procedures to follow, applicable laws and rules, and timelines. ^ Districts and candidates are responsible for submitting the required forms and information to ODA and county clerks before the filing deadline. ^ Candidates are responsible for publishing their information in the local voters' pamphlet.
- 2.4.2 \* Elections. EMSWCD Zone 1 Director, Zone 2 Director and At-Large 1 Director are elected during the same election year; Zone 3 Director and At-Large 2 Director are elected during the same election year.
- 2.4.2 \* Term. Directors are elected for a four-year term.
- 2.4.3 \* Oath of Office. An oath of office will be taken by each director at or immediately following the meeting at which they are appointed or when their elected term begins. \* A signed oath will be kept on file and a copy sent to ODA.
- 2.5 \* **Board Vacancies.** Per ORS 568.560(7), a director position becomes vacant before the term expires under the following circumstances:
- \* A director has missed at least three consecutive Board meetings. \* A majority of the board provides a written recommendation that the position be declared vacant by ODA. \* The position then becomes vacant when ODA issues a declaration.
  - \* No individual qualifies for election to have their name placed on the ballot or to have the write-in votes cast in their name counted. \* The position becomes vacant on January 1 following the November election.
  - \* ODA determines a candidate that received the most votes does not qualify to hold the position. \* The position becomes vacant on January 1 following the November election unless another qualified individual has been appointed to the position.
  - \* ODA determines that a serving director no longer qualifies to hold the position. \* The position becomes vacant upon the declaration by ODA.
  - \* A director resigns from the position. \* The position becomes vacant upon ODA receiving notice of the resignation.
  - \* A director, elected or appointed, refuses to take the oath of office. \* ODA may declare the position vacant if the signed oath of office is not provided.



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

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- 2.6     \* **Filling Board Vacancies.** According to ORS 568.560(8), the remaining members of the board may, by majority vote, appoint someone to fill a vacancy that occurs between elections. \* If the remaining board directors cannot agree on an appointee, ODA may fill the vacant position by appointment. \* An appointed director must meet the director eligibility requirements. \* An appointed director will serve until the next general election, regardless of the time remaining in the term. \* The appointment will end on January 1 following the next general election.

^ EMSWCD board members will solicit applications from interested candidates. ^ Staff will publicly post the vacancy and receive applications to pass on to the board.

### 3.0     ~ **ASSOCIATE DIRECTORS AND DIRECTORS EMERITUS**

#### 3.1     ~ **General Role. Associate Directors and Directors Emeritus:**

- ~ Are volunteers who serve as non-voting members of the board. ~ They may be appointed to serve and vote on committees and may contribute to board discussions.
- ~ Fill current needs and/or bring necessary skills and abilities as identified by the Board of Directors to enhance its effectiveness.
- ~ Work to implement the mission of EMSWCD and represent its constituents.
- ~ Represent EMSWCD, its Board of Directors, and its mission.

#### 3.2     ~ **Qualifications.**

3.2.1   ~ Associate Directors must live within EMSWCD's service area.

3.2.2   ~ Directors Emeritus must live within EMSWCD's service and must have served as a member of EMSWCD Board of Directors.

3.2.3   ~ Associate Directors and Directors Emeritus must:

- ~ Attend at least three board or committee meetings prior to application.
- ~ Advance the current recruitment goals identified by the Board by possessing identified needed expertise in a relevant area, such as community involvement and outreach, conservation practice implementation, project management, accounting and finance, law, personnel management, land and water management (farming, forestry, ecological restoration, etc.) and/or public policy. ~ Evidence of identified needed expertise may be obtained through 10 or more years of relevant education, employment, and personal experiences.
- ~ Demonstrate interest and experience in natural resource conservation.
- ~ Be willing and able to attend a majority of board meetings.



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

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- ~ Be willing and able to serve on at least one board committee and attend a majority of the committee meetings.
- ~ Be willing and able to represent EMSWCD with other organizations and external committees.
- ~ Be committed and able to work as a team member with the Board and staff.
- ~ Be committed to a voluntary, non-regulatory, and collaborative approach to conservation.

### 3.3 ~ Associate Director Appointment Process.

- ~ The Board of Directors will identify needed expertise on the board and instruct staff to post a recruitment announcement for an Associate Director on EMSWCD website, among other places. ~ The Board will consider and recruit on the basis of such assets as constituent representation; desirable personal qualities; and skill sets.
- ~ Board members and staff are encouraged to actively recruit for Associate Director(s) within their professional networks.
- ~ Interested candidates will submit a cover letter and resume to EMSWCD, indicating interest in serving as an Associate Director, setting out relevant skills/qualifications and indicating a particular area of interest in working with EMSWCD and its board. ~ Application materials should include the names, addresses, and telephone numbers of at least three professional references. ~ Staff will acknowledge receipt of all applications and keep candidates informed of the status/outcome of their request throughout the process.
- ~ Qualifications and eligibility will be verified by staff and references will be checked. ~ An interview by the executive director may be requested.
- ~ Applications from viable candidates will be referred to the Board and considered during a regularly scheduled board meeting. ~ Although not a requirement, it is customary for the candidate not to be present when their appointment is discussed and voted on. ~ Board Members may, however, ask applicants to attend the board meeting to introduce themselves.
- ~ The Board will consider the applications and, at its sole discretion, appoint by majority vote one or more Associate Directors. ~ If questions or concerns arise, appointments may be deferred to a subsequent board meeting. ~ In any case, Associate Directors will not be appointed during the six-month period preceding an election (June – November in even-numbered years).

### 3.4 ~ Director Emeritus Appointment Process. When a member of the Board of Directors voluntarily steps down from their position during a term or declines to run again at the conclusion of their term, they may ask (or be asked by one or more of the remaining board



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

---

directors) to become a Director Emeritus. ~ The Board may take up the issue at a subsequent Board meeting or at the next January board meeting. ~ The appointment of a Director Emeritus will be approved by a majority vote of the Board of Directors.

3.5 ~ **Oath of Office.** An oath of office will be taken by each Associate Director and Director Emeritus at or immediately following the meeting at which they are appointed. ~ Oaths will be witnessed by a notary public. ~ A signed oath will be kept on file and a copy sent to ODA.

3.6 ~ **Terms, Dismissals, and Re-appointments.** Associate Directors and Directors Emeritus normally serve up to a two-year term, which expires at the end of December in even-numbered years. ~ At the Board's discretion, the need and relevance of existing positions and appointments will be reviewed in even-numbered years and may be renewed/re-appointed in January of odd-numbered years. ~ Associate Directors and Directors Emeritus may be removed at any time by a majority vote of the Board of Directors.

### 4.0 \* **AUTHORITIES, REQUIREMENTS, AND RESPONSIBILITIES**

4.1 \* **General Authorities.** Oregon Revised Statute 568.550 outlines the general statutory powers granted to Oregon soil and water conservation district boards. \* Individual Board Members have no individual power or authority unless a majority of the Board votes to delegate it for specific limited tasks. \* This grant of authority should be recorded in the meeting minutes for the Board.

4.2 \* **Basic Legal Requirements.** The EMSWCD Board is responsible for ensuring that the basic requirements below are met:

- \* Develop and submit an annual work plan to ODA for review and comment.
- \* Develop and submit an annual report to ODA.
- \* Provide for an annual audit of the accounts of receipts and disbursements in accordance with ORS 297.210, 297.230 and 297.405 to 297.555.
- \* By board Resolution, fix a date and time for an annual meeting, give due notice to landowners and other residents, and present the annual report and audit during an annual meeting.
- \* Develop and submit a long-range plan to ODA for review and comment.

### 4.3 **Additional Legal Conditions.**

4.3.1 \* Compensation. Board members may request up to \$50 in compensation for each day or portion of a day spent on EMSWCD business (ORS 198.190). ^ EMSWCD business is defined as any virtual, telephonic, or physical meetings attended. ~ Requests are made in writing using the prescribed form, submitted to and approved by the Executive Director.

4.3.2 \* Conflicts of Interest. In accordance with Oregon law, if a board/committee member has a potential conflict of interest (could result in a pecuniary benefit or avoidance of a



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

---

pecuniary cost) in a matter before the board/committee, they must disclose that potential conflict prior to discussing the matter at the meeting. \* They may still discuss the matter and may still vote. \* If a board/committee member has an actual conflict of interest (will result in a pecuniary benefit) in a matter before the board/committee, they must declare the conflict before the discussion begins and recuse themselves from further discussion and voting in the matter. \* Declarations of potential or actual conflicts of interest must be recorded in the meeting minutes. \* The responsibility to declare a conflict of interest applies if the “pecuniary benefit or avoidance of the pecuniary cost” could be to the board/committee member, a relative of the board/committee member, or a business with which the board/committee member or relative is associated.

- 4.3.3 \* Expense Reimbursement. Board members may be reimbursed for reasonable expenses incurred in the course of representing EMSWCD at meetings or attending relevant trainings. ~ These expenses must be within the amount budgeted for such items. EMSWCD will not reimburse the cost of guests accompanying a director to an event or for the cost of alcoholic beverages.
- 4.3.4 \* Legal Compliance. All board and committee members must comply with the Oregon Public Meetings Law ([https://www.oregonlegislature.gov/bills\\_laws/ors/ors192.html](https://www.oregonlegislature.gov/bills_laws/ors/ors192.html)) ~ and follow approved EMSWCD rules for conducting meetings.
- 4.3.5 \* Legal Coverage. Board members acting within the “course and scope” of their legal responsibilities as board members are protected by both EMSWCD’s liability and crime protection policies and by the Oregon Tort Claims Act. \* Board members are not protected from personal liability for actions taken that are outside their authority, including any willful misconduct or criminal act. ~ A personal liability “umbrella” policy is recommended
- 4.3.6 \* Political Activities. EMSWCD staff, resources, webpage etc. may not be used to advocate for or promote any ballot measure or candidate. \* EMSWCD staff can provide information and answer questions regarding election procedures and provide factual information about the District but must do so equally for all requesters and may not perform any other tasks related to the election process. \* EMSWCD staff must remain neutral in political matters while on duty.
  - \* The board as a whole may take a position on political issues through a board-approved motion but may not authorize or require staff or EMSWCD resources to promote the position or be used for political activities. \* Individual board members may take a position on a political matter but should be clear that they are expressing their personal opinion and not that of the entire Board. ~ Please also see SDAO’s elected officials guide.
- 4.3.7 \* Record Keeping. All boards and committees must keep full and accurate records of all proceedings, resolutions, regulations, and orders. \* All EMSWCD-related records, including emails on personal e-mail accounts, are public records subject to disclosure unless an exemption applies, and retention requirements apply. \* See [https://www.oregonlegislature.gov/bills\\_laws/ors/ors192.html](https://www.oregonlegislature.gov/bills_laws/ors/ors192.html).



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

---

~ To assist with public records retention, board members may copy all EMSWCD-related emails to [pubrec@emswcd.org](mailto:pubrec@emswcd.org) or other address identified by the Executive Director for this purpose. ~ EMSWCD will provide a separate email account for EMSWCD-related communications upon request.

### 5.0 ~ GENERAL EXPECTATIONS

- 5.1 ~ **Board Effectiveness.** Board members should periodically assess the effectiveness of the Board's operations.
- 5.2 ~ **Board Recruitment.** Board members should recruit and orient new prospective Directors, Associate Directors, and Directors Emeritus.
- 5.3 ~ **Complaints.** Complaints regarding staff or volunteers should be directed to the Executive Director. ~ Complaints regarding the Executive Director or Directors should be directed to the Board chair or the personnel committee as appropriate. ~ The chair may call an executive session if warranted.
- 5.4 ~ **Conduct.** Respectful, constructive and courteous conduct is expected in meetings and when representing EMSWCD. ~ Frank discussion and critical questions are encouraged, but disruptive or destructive behavior will not be tolerated.
- 5.5 ~ **Confidential Information.** Board members are expected to protect the confidentiality of communications from EMSWCD's attorney, executive session discussions and other sensitive information.
- 5.6 ~ **EMSWCD Representation.** Board members are expected to be clear about when they are speaking for EMSWCD and when they are not. ~ If speaking for EMSWCD, board members are expected to represent accepted policy or the position of the Board as a whole.
- 5.7 ~ **Public Outreach.** Board members should keep the public, landowners, other constituencies, county commissioners, legislators, agencies, organizations, funders, and the media informed of EMSWCD programs, services, achievements, and needs.
- 5.8 ~ **Public Participation.** Board members should invite constituents, volunteers, partner agencies, and groups to board and committee meetings to explore issues and seek solutions. ~ When communicating with the press, board members are expected to ensure that the entire Board and the Executive Director are aware of what is being communicated. ~ It may be desirable in the case of controversial issues to follow a set of "talking points" agreed to by the entire Board. Staff can assist in this area.
- 5.9 ~ **Identification of Needs.** Board members should identify conservation needs and bring them to the Board for discussion.
- 5.10 ~ **Knowledge of EMSWCD.** Board members should have a good understanding of EMSWCD's history, existing programs, ongoing work, legal authorities, and institutional relationships. ~





## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

---

Board members should read the regular activity reports and other communications from the executive director to stay abreast of events between meetings.

- 5.11 ~ **Meeting Attendance.** Board members are expected to attend 12 regularly scheduled board meetings per year as well as committee meetings, several meetings related to budget development, the annual meeting and other special meetings. ~ Altogether there is an average of 20 meetings per year. ~ Most meetings are three hours or less, although some special meetings may require a full day or more. ~ An average of one out-of-town event per year should also be expected.
- 5.12 ~ **Meeting Preparation.** Board and committee materials should be read before meetings.
- 5.13 ~ **Public Service.** Board members are expected to serve the public and the resources of EMSWCD to the best of their ability. ~ Board members should keep the public interest and EMSWCD's mission foremost.
- 5.14 ~ **Timeliness.** Board and committee meetings should commence on time, which requires that board members arrive five to ten minutes prior to the meeting time or notify the board or committee chair of absences or late arrivals.
- 5.15 ~ **Training.** All new board members are expected to thoroughly review and obtain a working knowledge of all on-boarding materials provided by the executive director and to attend at least one board training during the first year of service. ~ Thereafter, all board members are expected to participate in at least one board training event per year.

## 6. OFFICER QUALIFICATIONS, POSITIONS AND DUTIES

- 6.1 \* **Officers.** ORS 568.560(4) requires the elected board of directors to designate a chairperson, secretary and "other officers as necessary and may, from time to time, change such designation." ~ EMSWCD's officer positions and duties are described below. Only Board Directors may serve as Board officers. ~ All appointed committee members may serve as committee officers.

6.1.1 \* **Chair.** ^ The Chair of the Board will do the following:

- ^ Preside at meetings of the Board of Directors. ^ The chair of committees will preside at committee meetings.
- ^ Maintain order in meetings and ensure that meetings are effective and conducted in accordance with Oregon Public Meetings Law and consistent with these policies and procedures.
- ^ Request or require that disruptive attendees stop engaging in disruptive behavior and leave the meeting if necessary.
- ^ Consult with the Executive Director (or assigned staff for committees) regarding the preparation of each board meeting agenda and provide an opportunity for





## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

---

board/committee members to recommend agenda items.

- ^ Have the same right as other members of the board/committee to discuss and to vote on questions before the board/committee.
- ^ Call special meetings and executive sessions of the board/committee as authorized by the Oregon Public Meeting Law.
- ^ If feasible, conduct exit interviews for all outgoing board members.

6.1.2 ~ **Vice-Chair.** In the chair's absence, or during any disability of the chair, the vice-chair will have the powers and duties of the chair as prescribed by district policy. ~ The vice-chair will have such other powers and duties as a majority of the board may from time to time determine.

6.1.3 \* **Secretary.** ~ The Secretary will:

- ~ Ensure that EMSWCD staff take accurate minutes of each board meeting and distribute minutes to each board member in a timely manner for review prior to approval.
- ~ Review draft meeting minutes and provide comment and tentative approval.
- ~ Ensure that EMSWCD staff maintain properly authenticated official minutes in chronological order.
- ~ Provide an overview of action items and the draft meeting minutes at each board meeting and presenting them to the Board for their review and approval.

6.1.4 ~ **Treasurer.** The Treasurer of the board will review and approve monthly financial bank statements and reconciliation reports to ensure that accurate accounting and financial records are being maintained.

## 7.0 OFFICER TERMS AND ELECTIONS

7.1 ~ **Qualifications.** Only Board Members may serve as Board officers. Any committee member may serve as a committee officer.

7.2 ~ **Selection; Removal.** Board officers are selected by a majority vote of the Board of Directors. Committee officers are selected by a majority vote of committee members. ~ Board officers are normally elected at the January board meeting in odd-numbered years. ~ Committee officers are elected at the first committee meeting of each calendar year.

~ If a new officer is not elected at the first regular or special meeting of the year, the board/committee may hold elections over to the next regular or special meeting or continue balloting as many times as necessary to obtain the majority for a single candidate.



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

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~ Any officer appointed or elected by the board may be removed by a majority vote of the board at any time.

- 7.3 ~ **Terms.** Board officers serve two-year terms. Committee officers serve one-year terms. ~ The terms of all board officers, unless terminated earlier, expire on December 31 of even- numbered years, but are extended automatically until the next regular or special meeting at which officer elections are held.

~ The terms of all committee officers, unless terminated earlier, expire on December 31 of each year, but are extended automatically until the next regular or special meeting at which officer elections are held.

~ Board officers may serve no more than one full term consecutively in each position. Committee officers may serve no more than two full consecutive terms in each position. ~ The board and committees may, however, suspend these limits if no other candidates are willing or able to serve in an officer position.

~ For purposes of determining board officer term limits, a full term is considered to be the 24-month period between January of odd-numbered years and December of even-numbered years. For the purposes of determining committee officer term limits, a full term is considered to be the 12-month period between January and December of each calendar year. ~ If an officer serves for less than a full term, then this will not be considered part of the full-term limit period.

## 8. COMMITTEES

- 8.1 ~ **“Committee Defined.”** Any group created by the Board of Directors to explore a particular issue, policy, or procedure of the District. ~ If the committee includes a quorum of the Board of Directors, or is charged by the Board of Directors with developing recommendations for board action, the committee must comply with the requirements of Oregon’s public meetings laws (notice, quorum, minutes) (see [https://www.oregonlegislature.gov/bills\\_laws/ors/ors192.html](https://www.oregonlegislature.gov/bills_laws/ors/ors192.html)).

- 8.2 ~ **Membership.** Committee membership is determined each year, normally in January, by a majority vote of the board of directors. ~ Committee membership can be augmented or changed during the committee term by a majority vote of the board of directors. ~ Staff support to each committee will be determined by the executive director.

- 8.3 ~ **Voting.** All committee members have the right to vote on matters before the committee. Staff assigned to support committees will not vote.

- 8.4 ~ **Standing Committees.** The standing committees, their purposes, and general nature of meetings will include:

- \* Budget Committee: Reviews and approves EMSWCD’s budget and related activities on a fiscal year basis.
- ~ Land Legacy Committee: Evaluates the role, opportunities, and activities of the Land Legacy Program and makes recommendations to the board regarding related policies,



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

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approaches, and land acquisitions.

- ~ Personnel and Policy Committee: Makes recommendations regarding staff and human resources-related policies to the board. ~ The executive director is empowered to conduct staff exit interviews, but staff may request an exit interview with the Personnel committee.

8.5 ~ **Other Committees**. Additional standing committees and/or ad-hoc/special committees may be established by the board when determined necessary by the board.

8.6 ~ **Review**. Committee purposes and authorities will be reviewed and approved each year, normally in January, by a majority vote of the board of directors in January of odd numbered years.

### 9.0 MEETING PREPARATION

9.1 \* **Public Meetings Law**. EMSWCD board and committee meetings are governed by Oregon's Public Meetings Law. [https://www.oregonlegislature.gov/bills\\_laws/ors/ors192.html](https://www.oregonlegislature.gov/bills_laws/ors/ors192.html). \* Public notice is required for all meetings for which a quorum is present. \* Executive sessions, though they are not open to the public, are still "public meetings" for which notice is required.

9.2 ^ **Agendas**. Two weeks prior to each meeting, staff assigned as leads for each board or committee meeting will work with the board and committee chairs to identify the major topics of each meeting. ^ The major topics will be sent to the clerk for the board of directors.

^ Seven days prior to each meeting, draft agendas will be completed by the executive director (or assigned staff for committee meetings) and the board and committee chairs with input from other board and staff members. ^ Agendas will identify any items where a decision is requested.

^ Immediately upon completion, the clerk will distribute draft agendas and supporting materials (including the previous meeting minutes) to the board/committee members, staff, and the public. ^ All materials will be made available electronically and, upon request, in hard-copy form.

^ At the meeting itself, the meeting agenda and all supporting meeting materials will be made available electronically to board and committee members and staff unless otherwise requested.

^ Hardcopies of the meeting agenda and all supporting materials will be provided upon request.

9.3 ^ **Notices**. The clerk will draft the public notices. EMSWCD's intent is to issue a public notice for all board and committee meetings at least seven business days prior to the meetings. ^ Some meetings (i.e., the annual meeting and some budget meetings) require two notices prior to their occurrence. ^ The clerk will be responsible for properly noticing all public meetings, which includes sending the meeting notices to individuals and entities that have specifically requested notification.

### 10.0 GENERAL MEETING PROCEDURES

10.1 \* **Quorum; Notice Required**. A quorum of the board constitutes a majority of the board



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

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directors only ~ (as associate directors and Directors Emeritus do not vote). \* In EMSWCD's case, a quorum of the board is at least three board directors. ~ A quorum of a committee constitutes a majority of the committee members, which varies by each committee.

\* Whenever a quorum of the board or a committee meets, proper prior public notification must be made (see Section 9.0 above). \* If decisions or actions will be contemplated by the board or a committee, a quorum of the board or committee must be present.

### 10.2 ~ Procedures.

10.2.1 ~ Punctuality. Board/committee members and staff are expected to arrive 5-10 minutes prior to the beginning of each meeting. ~ Meetings will start on time.

10.2.2 ~ Order of Business. The agenda and time limits for each agenda item will be followed as closely as possible. ~ At the time stated for making such requests, members of the public or of the board/committee may request that an item be added to the agenda. ~ At the discretion of the chair or by a vote of the board/committee, the agenda may be revised.

10.2.3 ^ Role of Board Chair. The chair has authority to preside over the meeting. ~ The chair must recognize any director/committee member who is entitled to speak and requests to do so. ~ The chair may interrupt a board/committee member or other speaker when necessary to move the agenda forward or to enforce established meeting rules.

^ The chair has the responsibility and authority to ask any person who fails to comply with board-approved rules of conduct, violates state or local laws, or who causes a disturbance to leave the meeting. ^ Upon failure to do so, the person becomes a trespasser and may be arrested.

10.2.4 ~ Discussion. Discussion will be limited to the subject matter being discussed. ~ The chair is responsible for keeping the discussion to the issue at hand. ~ A director/committee member may give an explanation of a subject before making a motion for the board's/committee's consideration. ~ Informal discussion may take place in order to properly frame the motion and to ensure all directors/committee members understand the motion before discussion begins. ~ No debate on the matter will be allowed until a motion has been made.

~ The director/committee member making the motion has the right to speak first during the discussion. ~ No director/committee member will begin speaking while another director/committee member is speaking.

~ The chair may ask a director/committee member to cease speaking if his or her comments are repetitive of remarks previously stated. ~ The chair may limit the number of times each director/committee member may speak to the same motion at the same meeting. ~ No director/committee member may speak to a motion a second time until every director/committee member who desires to speak on the motion has had an opportunity to do so.



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

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- 10.2.5 ~ Voting. All business requiring board/committee action will require a motion by a board director or committee member; a second by another director or committee member; and approval by a majority of the directors/committee members unless unanimous approval is required by law or other applicable rule. ~ The chair may second motions, discuss motions, and vote.
- 10.3 **Meeting Minutes.** \* The clerk will keep written minutes for all board and committee meetings including emergency and executive sessions. \* The clerk will track decisions, positions, motions, resolutions, and actions of the board and committees. ~ Every meeting will also be audio recorded.
- 10.3.1 ~ Review. After transcribing the meeting minutes, the clerk will send the minutes to relevant staff and committee members, and (for board meetings only) the secretary for review of accuracy and completeness.
- ~ Minutes will also be reviewed for accuracy and completeness at the following relevant meeting, amended as needed, approved by the board or committee and then, for board meeting minutes, signed by the secretary.
- 10.3.2 \* Public Record. ~ All approved minutes will be maintained in electronic format \* and be made available to the public. Executive session minutes may be exempt from disclosure as described in Oregon Public Records Law. \* Any hardcopy handouts or electronic presentations made during any board or committee meeting will become part of the public record. \* Electronic versions of the documents and presentations will be obtained, kept on file, and made publicly available.
- 10.3.3 ~ Distribution. All approved board meeting minutes will be emailed to a specific group of recipients as requested by ODA.

## 11. PROCEDURES FOR FORMAL DECISION-MAKING

- 11.1 ~ **Process.** When a formal decision is required by the Board, the Board chair will implement the following general procedure:
- 11.1.1 ~ After the topic has been introduced and discussed, the chair calls for a motion on the matter.
- 11.1.2 ~ Any board member other than the chair may make the motion, being as specific as possible about what the board is to vote on.
- 11.1.3 ~ Once the motion is made, any board member may request to modify, amend, or clarify the motion. ~ If the motion is changed, the board member who made the original motion withdraws the motion and any board member may make a new motion.
- 11.1.4 ~ Once the motion is made (or amended), the chair requests a second. ~ Any board member other than the chair or the member making the motion may second the



## Directive No. 1.3.1 – Board and Committee Policies and Procedures

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

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motion. ~ If no second is made, the motion dies for want of a second.

11.1.5 ~ If the motion is made and seconded, the chair calls for any further discussion.

11.1.6 ~ At the conclusion of the additional discussion (if any), the chair calls for a vote on the motion. ~ For example, “All those in favor of [state the motion] say ‘aye’” And “those opposed, say ‘nay.’”

11.1.7 ~ Board members, including the chair, may vote collectively by voice vote, or the chair may request an individual voice vote by roll call of the members present and add the chair’s vote to the individual votes.

11.1.8 ~ If a board member must abstain from voting due to an actual conflict of interest or other reason, instead of saying “aye” or “nay,” the board member should announce that he or she abstains.

11.1.9 ~ After taking the vote, the chair announces, “the motion is passed” or “the motion fails,” whichever applies, and direct any board members or staff to take the appropriate action to implement the decision.

11.1.10 ~ The outcome of the vote must be recorded in the meeting minutes. If the vote is unanimous, the minutes may reflect a unanimous vote. ~ If there is a split vote, the minutes should reflect how each member voted, including any abstentions.

11.1.11 ~ If circumstances indicate or require an alternative voting procedure, the table in Appendix 1 provides procedures for common types of motions. ~ If the table in Appendix 1 does not adequately address the matter, Roberts Rules of Order will be consulted to determine the appropriate procedure under the circumstances.

11.1.12 ~ No decision of the board will be invalid due to failure to strictly adhere to the processes described in this policy, provided the meeting minutes accurately reflect the matter voted on and the outcome of the vote.

**Directive No. 1.3.1 – Board and Committee Policies and Procedures**

Date: 5/1/2023

East Multnomah Soil and Water Conservation District

**~ Appendix 1: Motion Summary**

Motion to...	Second Required	Can be Discussed	Can be Amended	Can be Reconsidered	Number Directors for Acceptance	Out of Order When Other Business
Adjourn	No	Yes	No	No	3	No
Amend	Yes	Yes	Yes	Yes	3	Yes
Appeal	Yes	Yes	No	Yes	3	Yes
Call for a Special Meeting	Yes	No	Yes	Yes	3	No
Call for the Orders of the Day	No	No	No	On call or 5 votes	4	Yes
Limit / Extend Time for Debate	Yes	No	Yes	Yes	4	Yes
Main Motion	Yes	Yes	Yes	Yes	3	Yes
Move for a Vote	Yes	No	No	Yes	4	Yes
Point of Order	No	No	No	Chair rules or 4 votes	No	Yes
Postpone to a Certain Time	Yes	Yes	Yes	Yes	3	Yes
Raise a Question of Privilege	No	No	No	No	Chair Rules	Yes
Recess	Yes	No	Yes	No	3	Yes
Reconsider	Yes	Yes	No	No	3	Yes
Rescind	Yes	Yes	Yes	Only no vote	3, if notice 4, if no notice	No
Refer	Yes	Yes	Yes	Yes	3	Yes
Suspend the Rules	Yes	No	No	No	4	No
Table a Motion	Yes	No	No	No	4	No
Take off the Table	Yes	No	No	No	3	No
Withdraw a Motion	By maker	No	No	Only no vote	3	Yes
Make a Nomination	No	Yes	No	No	3	No
Close Nominations	Yes	No	Yes	No	4	No
Reopen Nominations	Yes	No	Yes	Only no vote	3	No

**EMSWCD Offsite Board Meeting Ideas**

East Multnomah Soil and Water Conservation District

5/25/2023

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**Please rank the following locations for a future Board Meeting Tour from 1-9  
(1 being most interested, 9 being least interested)**

**Offsite Board Meeting ideas:**

- McFadden's Farm (CLIP project)
- Shaul Property
- Nestwood & the Grange
- Black Oregon Land Trust/Mudbone site
- A Backyard Habitat recipient
- One of the Outgrowing Hunger farms
- Zenger Farm
- Our Village Garden/ People's Garden
- Lower Columbia Estuary Partnership





## 2023 EMSWCD Hearing Questions for FY 23-24 Approved Budget

60 min hearing

1. This first question is for the Board: congratulations on completing your strategic plan, we know how much thought and work went into the process. We'll be asking about how the plan influenced changes in your budget or focus throughout our questions.

You actively sought community participation in the development and finalization of this plan. Can you tell us a bit about who participated, what you learned from them, and how the community influenced the plan? Perhaps you could give us a specific example of something in the Strategic Plan that came directly from the community?

Our strategic plan was specifically designed for three audiences: Community, Board, and Staff. As we regularly engage and communicate with farmers, community members, partners, and advisors we glean valuable information and insight as to what's important to them and the communities in which they live, work, and play. We wove all these insights into our process and subsequent plan. We also learned from our grant recipients who shared what priorities and approaches are emerging for them, as well as how we can think more inclusively about how we do this work. We also utilized our previous research and report from Jamie Stamberger regarding our Partners in Conservation applicants, which was very enlightening and helped ensure that our grants criteria are keeping pace with what our community partners are focused on. Next, we engaged with Community Engagement Liaisons (CELs) across a diversity of community voices and then asked the Coalition for Communities of Color to provide an equity-centered analysis of that feedback. Additionally, we looked at other SWCDs and our partners' strategic plans which helped inform us of what's important to them and their communities. We learned how much we have in common with our colleagues, especially in the larger, more urbanized districts. Throughout the year-long process we regularly engaged with our Board and staff in a series of workshops, exercises, and surveys to discover what is most important to consider that ensures we were balancing internal priorities with what our external partners consider to be most important, all through the primary lens of our mission of "helping people care for land and water" as well as the two priority lenses of climate and equity.

Two specific examples...

Historically SWCDs were mandated to work with landowners. An example of feedback from our community, especially in our more urban areas, was a reminder that in our district 50% of our constituents do not own land, perpetuating disenfranchisement. As a soil and water conservation district, we can play a critical role in interrupting this cycle by engaging in and building meaningful relationships with historically marginalized stakeholders and diverse local communities to do our work differently.



Another example, this one from our more rural community members, was the important role we play in helping create economic resiliency for farmers, from technical assistance to established farmers to helping create access to land for new farmers. We also heard about the importance of promoting sustainable practices that support soil and water health and mitigate climate impacts by creating strong networks for sharing information and best practices. This is another identified priority area where we can play a critical role.

2. Another question related to the strategic plan – the plan mentions lenses of Climate Action and Equity and Inclusion. In practical terms, how do these inform policymaking for East Multnomah Soil & Water? Are there any specific budget decisions tied to these?

Climate impacts in our district show up in many ways. For example, just this last weekend the temperatures hit the 90 plus degree mark at an unusually early time of the year. This increased weather volatility that comes with a warming planet impacts crops, our ecological systems, and human health. The work we do helps create resiliency for the people who live here, the natural ecosystems in our district, and the farming community, which is so central to our mission.

In the urban part of our district, at least 72 people died in Multnomah County alone from the heat dome in August of 2021 when temperatures hit 116 degrees. 42 of those who died were living in neighborhoods identified as “heat islands” which typically sustain the highest temperatures because of several factors, including too much pavement and not enough greenery. (Oregon Public Broadcasting) Helping to reduce impervious surfaces, plant more trees and create more green infrastructure generally are just a few things we do to help mitigate these growing problems.

After completing our strategic plan, we engaged in an intentional exercise of looking at our current work through the lenses of climate change and equity and were heartened to learn that many of our programs and the work that we do are already responding strategically to these priorities. For instance, our StreamCare program which, since its inception, has planted over half a million native plants along privately owned stream fronts mitigates increasingly warm stream temperatures and reduces the risk of erosion and flooding both of which are impacted by climate change.

A more urban-focused program that we’re continuing to grow is reducing impervious materials and increasing green infrastructure which directly addresses issues like the heat dome and reduces storm water runoff that pollutes our watersheds - both equity and climate issues - the two are often inextricably connected.

Finally, there’s a clear focus on responding to climate impacts as well as ensuring inclusivity in government programs at the federal level as well. So not only do we want to pay attention to these priorities in response to clear community feedback, but because there are significant opportunities to receive federal dollars for this work.



3. Your budget message describes a new program focused on community outreach and engagement. What are the primary goals of this program? What convinced you of the need to add it?

During the District's Strategic Planning process, staff and board members identified a need for greater visibility, transparency and accountability with public audiences and partners. As a result, the primary goals of this new program are to provide a districtwide resource for all our outreach efforts and a coordinated approach to getting community feedback in the future.

Community outreach and engagement is integral to EMSWCD's ability to build relationships and deepen trust with our partners and constituencies. This new team will develop and implement communication and outreach strategies that increase public awareness of the District and ensure that people in our district connect with our mission, find our programs and resources accessible and relevant, and benefit from our investments. The team will work across all of the District's programs supporting partnerships and engagement with residents, nonprofit organizations, landowners, and land managers to improve soil health and water quality, preserve farmland, reduce climate impacts, support more sustainable agriculture, provide outdoor and garden education programs, and restore fish and wildlife habitat.

*Follow up:* The new CRM, or Customer Relationship Management software, is intended to track outreach and engagement. Can you give us examples of what you intend to track with this software that is new or different from what you track now?

The value we'll derive from the new CRM is the benefit of having a single repository of all the data and information we track throughout our various programs with targeted demographics and analytics. Currently each program tracks their outreach and partners in different ways. Consolidation of this information will not only make our outreach more targeted and meaningful, it will also create ways for us to communicate with our entire district more effectively. Whether it's the farming community in the rural areas, grantees, neighborhood communities, partners, or landowners, our CRM program will help us communicate the many services we provide more strategically.

The majority of what we'll track isn't going to be new or different, but rather the consolidation of the data will be utilized more strategically. For example, our most recent Annual Native Plant Sale showed a zip code that was not historically a large purchasing area for our sale. However, through targeted outreach efforts, that zip code became the largest purchasing area this year ensuring more native plants in the ground in an area that typically did not participate. That's a successful example of what targeted outreach can do and this CRM program will help us identify more opportunities for us to leverage our data for more strategic outreach across our entire district for a multitude of reasons.



4. Community outreach and engagement is a challenge for many government entities. What are the challenges you expect to face and what is your plan for addressing those challenges? How will you know if this new program is successful?

I feel the biggest hurdle is that we're an obscure government entity that most people have never even heard of and we provide a breadth of services for people in our district that they are completely unaware of. Considering these are funded by taxpayer dollars, at the very least we have a fiscal responsibility to inform the public how we invest their dollars. It will take time to move the needle on these fronts. In response to this we've developed a multi-year implementation plan. Year one will be about inventory and planning; year two will be implementation; and finally in year three we will be refining our engagement plans and measuring our impact, successes, and failures. Together these will inform the program's work in the out years.

We will measure success by whether more people know who we are and what we do by virtue of our successful outreach and engagement efforts as gauged by community and partner feedback. Our successes and our failures will inform our roadmap moving forward.

5. The addition of the community outreach and engagement program is paired with the dissolution of the Conservation Legacy program, pieces of which are moved into other General Fund programs. Can you tell us more about how the work formerly done by Conservation Legacy will be changed by the restructure? Is there anything you will no longer do going forward?

We moved our predominantly working land-focused initiatives together under the Rural Lands umbrella because of the strategic advantage this creates for sharing ideas and information. The grants program was moved to the newly formed Community Outreach & Engagement program as it strategically aligns with what that new team will be focused on. We won't discontinue any of our current work moving forward. On the contrary we believe we'll be able to do the work we do more effectively with this new structure in place.

6. We see additional dollars budgeted in grants programs this year. How much budgeted for this current year was actually awarded, and do you expect to spend all of the budgeted grant dollars next year?

In this current fiscal year, all our grant funding has been awarded. In our FY23-24 budget we identified key granting opportunities to fund at a higher level due to more interest from the community and larger application pools. This year we received almost twice as many applicants than the previous year for our Partners In Conservation (PIC) grant opportunity. Additionally, we've identified that our Conservation Legacy Incentive Program (CLIP) grant opportunities required additional funding because potential



recipients told us that the projects they needed help funding needed to be larger in order to be useful and impactful. We've also put more dollars into our Equity Focused Strategic Opportunity Grant (EFSOG) program as we've implemented the award process and have already received multiple applications. We do expect to spend all of the budgeted funds for FY23-24. Finally, it is important to remember that many of our granting opportunities span multiple fiscal years, so in our budget document we've distinguished between new awards and prior awards to ensure we have funding for those we've made commitments to as well as ensuring we have enough funding for new grants moving forward.

*Follow up:* If you are not able to grant all the budgeted dollars, what are the obstacles to doing so?

We are confident that we will grant all the budgeted dollars in the next fiscal year. In fact, we believe we could invest more if we had it.

[ASK ONLY IF TIME] You are planning for Year 1 of a new 5-year USDA grant to improve farm access and farm transition programs. If you receive the grant funds, what will you be doing differently from your current efforts? What does success look like?

We will not do anything different in our current efforts, but the grant opportunity will help us identify needs in our strategic plan that we cannot afford to do otherwise.

Some of the new ideas created by this USDA grant opportunity include Startup Capital for Farm Incubator, Farm Launch Pad, Farm Purchase Grants, and Transition Support. These would not all be included in Year 1; however, they are a part of the entire initiative.

Year 1 for Headwaters Farm would include a \$9,000 stipend to help new farm businesses with cash flow, cover key start-up costs, and help avoid business undercapitalization. The budgeted funds would provide stipends to three first-year HIP farms this calendar year and up to four new farm businesses in 2024. These funds (\$45,000 total) would be dispersed in two equal sums; half upon program entry and half upon successful conclusion of their first season.

Year 1 for the Land Legacy program would include the Farm Launch Pad, an interim land access for underserved farmers running viable businesses and working toward securing stable, longer-term farmland. Also included would be the Farm Purchase Grant Program, which helps underserved farmers purchase farmland with grants covering a sizable portion of the purchase price. This is paired with land search, land financing, and mentorship supports. And last, Transition Support Program, which incentivizes sales and long-term leases to underserved farmers by paying for transition services (e.g., legal, accounting) and providing transition education to underserved farmers and sellers.

What do we consider success to look like at the end of the five-year initiative? A key goal of EMSWCD's is to protect farmland and maximize working lands generally, in our district. This program helps move that mission forward by ensuring more new and successful



farmers and farming businesses here. Additionally, a stronger farming network focused on communications between and with farmers in a mentor/mentee relationship is key to sustainable, long-term farming success.



**Tax Supervising  
and Conservation  
Commission**

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Portland, Oregon, 97204  
(503) 988-3054  
TSCC@multco.us  
tsccmultco.com

5/16/2023

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

**RE: East Multnomah Soil and Water Conservation District's 2023-24 Approved Budget Certification**

Dear Chair 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 2023-24 Approved Budget. This hearing and the TSCC review of the East Multnomah Soil and Water Conservation District budget were conducted according to ORS 294.605 to 294.705 to confirm compliance with Oregon local budget laws and to determine the adequacy of estimates necessary to support the efficient and economical administration of the district.

The budget was filed with TSCC prior to the May 15<sup>th</sup> deadline and 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 Adopted Budget with the Commission no later than July 15, 2023. 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

James Ofsink, Vice Chair

Dr. Mark Wubbold, Commissioner

Margo Norton, Commissioner

Matt Donahue, Commissioner

**Total FY 2023-2024 Approved Budget                    \$19,042,916**

**East Multnomah Soil & Water**

<b>Fund</b>	<b>Appropriations</b>	<b>Unappropriated</b>	
		<b>Fund Balance</b>	<b>Total Budget</b>
General Fund	8,029,702	1,971,060	10,000,762
Land Conservation Fund	7,085,154	0	7,085,154
Partner Grants Management Fund	25,000	0	25,000
Grants Fund	1,932,000	0	1,932,000
<hr/>			
<b>Total</b>	<b>\$ 17,071,856</b>	<b>\$ 1,971,060</b>	<b>\$ 19,042,916</b>

**General Government Tax Levy**  
Permanent Rate: \$0.1000 / \$1,000 of AV



**Budget Resolution No. 2023-06-01**

East Multnomah Soil and Water Conservation District

6/5/2023

**Resolution No. 2023-06-01****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 2023-2024 in the total of \$19,042,916, 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, 2023 and for the purposes shown below are hereby appropriated:

<b>General Fund</b>	<b>Appropriations</b>	<b>Unappropriated</b>	<b>Total Budget</b>
Finance and Operations:	1,599,130		
Rural Lands program:	1,766,904		
Urban Lands program:	920,800		
Community Outreach & Engagement program:	635,315		
Headwaters Farm Incubator program:	899,118		
Transfers:	1,849,435		
Contingency:	359,000		
Ending Fund Balance:		1,971,060	
<b>Fund Total:</b>	<b>8,029,702</b>	<b>1,971,060</b>	<b>10,000,762</b>
<b>Special Funds</b>			
Land Conservation Fund:	7,085,154		
Grants Fund:	1,932,000		
Partner Grants Management Fund:	25,000		
<b>Special Funds Total:</b>	<b>9,042,154</b>		
<b>Total EMSWCD Budget:</b>	<b>17,071,856</b>	<b>1,971,060</b>	<b>19,042,916</b>

Note: This budget includes \$17,071,856 in appropriated funds, and an unappropriated ending fund balance of \$1,971,060 resulting in a total budget of \$19,042,916.

**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 2023-2024.

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

**Resolution No. 2023-06-01** is approved and declared adopted by a majority of the Board of Directors on this 5<sup>th</sup> day of June 2023.

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

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

FORM  
LB-20**RESOURCES**

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

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

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
1	2,875,535	3,534,574	3,432,540	1 Beginning Fund Balance	3,822,463	3,822,463	3,822,463	3,822,463		1
2			100,000	2 Previously levied taxes estimated to be received						2
3	-	-		3 Prior period adjustment per audit						3
4				4 <b>OTHER RESOURCES</b>						4
5	24,995	26,372	47,927	5 Op: ODA Administrative Grant	26,372	26,372	26,372	26,372		5
6	24,934	17,936	25,000	6 Op: Interest on Bank/LGIP Accts	75,000	75,000	75,000	75,000		6
7	88,213	9,686	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	60,121	80,117	46,080	13 RL-LL/HIP: Rental Income	28,000	28,000	28,000	28,000		13
14				14						14
15				15 RL: Reimbursements from Partners						15
16	58,320	61,535	61,535	16 RL: ODA Scope of Work Funds	61,535	61,535	61,535	61,535		16
17	14,000	-	19,500	17 RL: USFS Gorge Grant	15,000	15,000	15,000	15,000		17
18			49,500	18 RL: PDX Water Bureau Habitat Restoration Funding	49,500	50,000	50,000	50,000		18
19				19 RL/HIP: USDA Grant (Land+Capital Access Pilot Project)			136,974	136,974		19
20	-	1,264	5,440	20 HIP: Misc (Refunds, Reimbursements, Rebates)	10,000	10,000	10,000	10,000		20
21				21 HIP:						21
22	-	300	50,000	22 UL: Plant Sale Revenue (Gross Sales)	50,000	50,000	50,000	50,000		22
23				23 UL: NCR Workshop Sponsors						23
24				24 UL:						24
25				25 UL:						25
26				26						26
27				27			-	-		27
28				28			-	-		28
29				29						29
30	3,146,118	3,731,784	3,842,522	30 Total resources, except taxes to be levied	4,142,870	4,143,370	4,280,344	4,280,344	-	30
31	5,294,637	5,405,791	5,411,306	31 Taxes necessary to balance	5,720,418	5,720,418	5,720,418	5,720,418	-	31
32				32 Taxes collected in year levied						32
33	8,440,755	9,137,575	9,253,828	33 <b>TOTAL RESOURCES</b>	9,863,288	9,863,788	10,000,762	10,000,762	-	33

Page 1

FORM  
LB 30**EXPENDITURE SUMMARY  
GENERAL FUND****EMSWCD '23-24 Budget - For Adoption\_6-5-2023  
East Multnomah SWCD***Modified Accrual Basis**Modified Accrual Basis*

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
					PERSONNEL SERVICES						
1	514,382	564,000	759,867	1	Finance & Operations	792,240	797,700	797,700	797,700	-	1
2	721,317	732,827	866,600	2	Rural Lands Program	889,000	847,400	869,900	869,900	-	2
3	525,892	493,976	592,649	3	Urban Lands Program	627,500	498,200	498,200	498,200	-	3
4	376,159	378,494	437,800	4	Conservation Legacy Program	432,400	-	-	-	-	4
5				5	Community Outreach & Engagement Program		502,500	502,500	502,500	-	5
6	221,186	245,235	287,700	6	Headwaters Farm Program	314,100	319,200	319,200	319,200	-	6
7				7							7
8	<b>2,358,936</b>	<b>2,414,532</b>	<b>2,944,616</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>3,055,240</b>	<b>2,965,000</b>	<b>2,987,500</b>	<b>2,987,500</b>	-	8
9				9	MATERIALS AND SERVICES						9
10	302,229	441,133	537,993	10	Finance & Operations	598,030	599,430	599,430	599,430	-	10
11	435,107	311,753	552,550	11	Rural Lands Program	517,155	817,530	887,004	887,004	-	11
12	184,823	173,032	342,600	12	Urban Lands Program	347,600	347,600	422,600	422,600	-	12
13	147,195	112,741	204,552	13	Conservation Legacy Program	304,494	-	-	-	-	13
14				14	Community Outreach & Engagement Program		132,815	132,815	132,815	-	14
15	102,456	144,843	152,074	15	Headwaters Farm Program	201,918	201,918	306,918	306,918	-	15
16				16							16
17	<b>1,171,810</b>	<b>1,183,502</b>	<b>1,789,769</b>	17	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,969,197</b>	<b>2,099,293</b>	<b>2,348,767</b>	<b>2,348,767</b>	-	17
18				18							18
19				19	CAPITAL OUTLAY						19
20	8,971	-	60,500	20	Office/Field Equipment	38,000	38,000	38,000	38,000	-	20
21	-	-	-	21	Vehicles	-	-	-	-	-	21
22	5,000	33,075	115,000	22	Improvements to Real Property/Purchase of Prop.	312,000	312,000	447,000	447,000	-	22
23	<b>13,971</b>	<b>33,075</b>	<b>175,500</b>	23	<b>TOTAL CAPITAL OUTLAY</b>	<b>350,000</b>	<b>350,000</b>	<b>485,000</b>	<b>485,000</b>	-	23
24				24							24
25				25	DEBT SERVICE						25
26	-	-	-	26	Payments to Principle	-	-	-	-	-	26
27	-	-	-	27	Interest and Fees	-	-	-	-	-	27
28	-	-	-	28				-	-	-	28
29				29	TRANSFERRED TO OTHER FUNDS						29
30	500,000	500,000	550,000	30	Transfer to Land Conservation Fund	550,000	550,000	550,000	550,000	-	30
31	924,319	714,085	1,076,815	31	Transfer to Grants Fund	1,114,435	1,114,435	1,299,435	1,299,435	-	31
32				32							32
33		-		33							33
34		-	350,000	34	Contingency	350,000	350,000	359,000	359,000	-	34
35	<b>1,424,319</b>	<b>1,214,085</b>	<b>1,976,815</b>	35	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	<b>2,014,435</b>	<b>2,014,435</b>	<b>2,208,435</b>	<b>2,208,435</b>	-	35
36	<b>4,969,036</b>	<b>4,845,194</b>	<b>6,886,700</b>	36	<b>TOTAL EXPENDITURES</b>	<b>7,388,872</b>	<b>7,428,728</b>	<b>8,029,702</b>	<b>8,029,702</b>	-	36
37	3,471,719	4,292,381	2,367,128	37	Ending Fund Balance	2,474,416	2,435,060	1,971,060	1,971,060	-	37
38	<b>8,440,755</b>	<b>9,137,575</b>	<b>9,253,828</b>	38	<b>TOTAL</b>	<b>9,863,288</b>	<b>9,863,788</b>	<b>10,000,762</b>	<b>10,000,762</b>	-	38

FORM  
LB 31**DETAILED EXPENDITURES**

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

**East Multnomah SWCD****ENTIRE GENERAL FUND****Modified Accrual Basis****Modified Accrual Basis****Budget for Next Year 2023-2024**

Historical Data				EXPENDITURE DESCRIPTION						
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
				PERSONNEL SERVICES						
1	1,746,058	1,797,221	2,072,992	1 Salaries and Wages (Total of 21.5 FTE)	2,301,500	2,213,200	2,213,200	2,213,200	-	1
2	164,586	178,499	197,963	2 Payroll Taxes	223,700	215,000	215,000	215,000	-	2
3	15,275	15,134	25,050	3 Worker's Comp Insurance Policy	28,870	27,670	27,670	27,670	-	3
4	433,017	423,678	514,030	4 Employee Benefits	501,170	509,130	509,130	509,130	-	4
5	-	-	-	5 Overtime	-	-	-	-	-	5
6	-	-	134,581	6 Temporary Employees (Total of 1.0 FTE)	-	-	22,500	22,500	-	6
7		-	-	7 Paid Internships (Total of 0.0 FTE)		-	-	-	-	7
8				8		-	-	-	-	8
9	<b>2,358,936</b>	<b>2,414,532</b>	<b>2,944,616</b>	<b>9 TOTAL PERSONNEL SERVICES</b>	<b>3,055,240</b>	<b>2,965,000</b>	<b>2,987,500</b>	<b>2,987,500</b>	-	9
10				10						10
11				MATERIALS AND SERVICES						11
12	21,042	24,026	27,000	12 Contracted Bookkeeper	18,000	18,000	18,000	18,000	-	12
13	5,350	5,650	6,400	13 Contracted Audit Services	6,600	8,000	8,000	8,000	-	13
14	30,620	42,999	29,000	14 Contracted Attorney	40,000	40,000	40,000	40,000	-	14
15	21,106	19,700	33,000	15 Contracted Information Technology Support	33,000	33,000	33,000	33,000	-	15
16	795,206	778,264	1,198,590	16 Contracted Services	1,246,465	1,345,465	1,545,939	1,545,939	-	16
17	-	-	-	17						17
18	-	-	-	18						18
19	-	-	-	19						19
20	-	-	-	20						20
21	250	250	250	21 Audit Filing Fee	300	300	300	300	-	21
22	586	882	2,525	22 Bank/LGIP Fees	2,850	2,875	2,875	2,875	-	22
23	-	265	300	23 Bulk Mail Permit Renewal	300	300	300	300	-	23
24	2,571	2,540	3,000	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	4,100	4,700	4,700	4,700	-	24
25	7,235	7,510	7,703	25 Licenses and Fees	11,115	11,115	11,115	11,115	-	25
26	6,067	8,610	8,718	26 Taxes	8,363	8,363	8,363	8,363	-	26
27	12,173	19,057	19,672	27 Utilities	23,508	23,508	23,508	23,508	-	27
28	25,619	24,063	26,964	28 Telecommunications	30,422	31,782	31,782	31,782	-	28
29	25,802	23,267	44,050	29 Repairs/Maintenance	52,050	52,050	52,050	52,050	-	29
30	18,404	20,044	22,050	30 Insurance	28,650	28,650	28,650	28,650	-	30
31	1,099	3,253	7,050	31 Office Supplies	11,250	11,450	11,450	11,450	-	31
32	768	279	8,370	32 Postage/Delivery	8,570	9,820	9,820	9,820	-	32
33	3,642	4,380	18,900	33 Printing/Copying	19,100	21,300	21,300	21,300	-	33
34	22,828	12,384	14,050	34 Office Furnishings and Equipment	19,450	20,450	20,450	20,450	-	34

Page 3

FORM  
LB 31**DETAILED EXPENDITURES**

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
35	200	7,954	8,650	35 Advertising	9,840	12,990	12,990	12,990	-	35
36	-	554	4,700	36 Signage, Banners, Displays	7,850	9,900	9,900	9,900	-	36
37	464	870	18,700	37 Public Relations Promo	42,750	46,750	46,750	46,750	-	37
38	11,874	19,540	14,575	38 Dues	15,025	15,525	15,525	15,525	-	38
39	33,017	42,557	49,220	39 Subscriptions	78,222	79,233	79,233	79,233	-	39
40	92,138	55,109	57,070	40 Program Supplies	61,775	63,775	63,775	63,775	-	40
41	498	15,419	65,000	41 Plants & Materials	75,000	75,000	75,000	75,000	-	41
42	586	615	3,102	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,142	3,142	3,142	3,142	-	42
43	1,155	115	12,960	43 Equipment Rental/Lease	12,460	12,960	12,960	12,960	-	43
44	6,686	8,985	5,000	44 Vehicles: Rent/Lease	8,500	8,500	8,500	8,500	-	44
45	7,601	11,012	17,050	45 Training/Development: Staff	21,550	25,550	25,550	25,550	-	45
46	638	-	5,000	46 Training/Development: Board	5,000	5,000	5,000	5,000	-	46
47	739	152	8,030	47 Out of Town Travel: Staff	11,280	14,780	14,780	14,780	-	47
48	-	-	1,000	48 Out of Town Travel: Board	5,700	5,700	5,700	5,700	-	48
49	3,601	4,668	9,170	49 Local Mileage, Parking, Bus: Staff	9,900	11,350	11,350	11,350	-	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	1,000	-	50
51	11,222	16,193	21,350	51 Vol/Board/Staff/Cooperator expenses/stipends	21,900	21,900	70,900	70,900	-	51
52	11	1,826	9,850	52 Meeting Refreshments, Annual, Budget, Board Mtgs	13,460	14,360	14,360	14,360	-	52
53	500	-	-	53 Misc Expenses						53
54	512	510	750	54 Payroll Services	750	750	750	750	-	54
55				55						55
56	1,171,810	1,183,502	1,789,769	56 TOTAL MATERIALS AND SERVICES	1,969,197	2,099,293	2,348,767	2,348,767	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	8,971	-	60,500	59 Office/Field Equipment	38,000	38,000	38,000	38,000	-	59
60	-	-	-	60 Vehicles	-	-	-	-	-	60
61	-	33,075	115,000	61 Improvements to Real Property	312,000	312,000	447,000	447,000	-	61
62	5,000	-		62 Purchase of Real Property		-	-	-	-	62
63	13,971	33,075	175,500	63 TOTAL CAPITAL OUTLAY	350,000	350,000	485,000	485,000	-	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 '23-24 Budget - For Adoption\_6-5-2023

**East Multnomah SWCD**

**Modified Accrual Basis**

**ENTIRE GENERAL FUND**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
70	-	-	350,000	70 CONTINGENCIES	350,000	350,000	359,000	359,000	-	70
71	-	-	350,000	71 Contingency	350,000	350,000	359,000	359,000		71
72				72						72
73	1,424,319	1,214,085	1,626,815	73 TRANSFERS TO SPECIAL FUNDS	1,664,435	1,664,435	1,849,435	1,849,435	-	73
74	500,000	500,000	550,000	74 Transfer to Land Conservation Fund	550,000	550,000	550,000	550,000	-	74
75	924,319	714,085	1,076,815	75 Transfer to Grants Fund	1,114,435	1,114,435	1,299,435	1,299,435	-	75
76				76						76
77				77						77
78				78						78
79				79						79
80				80						80
81	1,424,319	1,214,085	1,976,815	81 TOTAL TRANSFERS & CONTINGENCIES	2,014,435	2,014,435	2,208,435	2,208,435	-	81
82				82						82
83	4,969,036	4,845,194	6,886,700	83 Total Expenditures	7,388,872	7,428,728	8,029,702	8,029,702	-	83
84	3,471,719	4,292,381	2,367,128	84 ENDING FUND BALANCE	2,474,416	2,435,060	1,971,060	1,971,060		84
85	8,440,755	9,137,575	9,253,828	85 TOTAL REQUIREMENTS	9,863,288	9,863,788	10,000,762	10,000,762	-	85

Page 5

**FORM  
LB 31**

## DETAILED EXPENDITURES

### Finance & Operations

**EMSWCD '23-24 Budget - For Adoption\_6-5-2023**

## East Multnomah SWCD

### **Modified Accrual Basis**

### **Modified Accrual Basis**

Historical Data					EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
					PERSONNEL SERVICES						
1	388,028	429,158	536,392	1	Salaries and Wages (Total of 5.5 FTE)	618,700	618,700	618,700	618,700		1
2	35,500	42,849	50,463	2	Payroll Taxes	59,600	59,600	59,600	59,600		2
3	1,833	1,665	2,350	3	Worker's Comp Insurance Policy	2,670	2,670	2,670	2,670		3
4	89,021	90,328	108,630	4	Employee Benefits	111,270	116,730	116,730	116,730		4
5				5	Overtime						5
6		-	62,032	6	Temporary Employees (Total of 0.0 FTEs)						6
7		-		7	Paid Internships (Total of 0.0 FTE)						7
8				8		-	-	-	-		8
9	514,382	564,000	759,867	9	TOTAL PERSONNEL SERVICES	792,240	797,700	797,700	797,700	-	9
10				10							10
11				11	MATERIALS AND SERVICES						11
12	21,042	24,026	27,000	12	Contracted Bookkeeper	18,000	18,000	18,000	18,000		12
13	5,350	5,650	6,400	13	Contracted Audit Services	6,600	8,000	8,000	8,000		13
14	11,472	29,594	10,000	14	Contracted Attorney	20,000	20,000	20,000	20,000		14
15	21,106	19,700	33,000	15	Contracted Information Technology Support	33,000	33,000	33,000	33,000		15
16	153,460	234,382	301,700	16	Contracted Services	266,000	266,000	266,000	266,000		16
17				17							17
18				18							18
19				19							19
20				20							20
21	250	250	250	21	Audit Filing Fee	300	300	300	300		21
22	298	741	450	22	Bank/LGIP Fees	800	800	800	800		22
23	-	265	300	23	Bulk Mail Permit Renewal	300	300	300	300		23
24	2,571	2,540	3,000	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,100	3,100	3,100	3,100		24
25	6,105	6,832	6,353	25	Licenses and Fees	7,390	7,390	7,390	7,390		25
26				26	Taxes						26
27	4,906	5,313	5,500	27	Utilities	8,000	8,000	8,000	8,000		27
28	12,617	13,322	15,400	28	Telecommunications	17,100	17,100	17,100	17,100		28
29	838	11,417	16,000	29	Repairs/Maintenance	15,500	15,500	15,500	15,500		29
30	18,404	20,044	22,050	30	Insurance	28,650	28,650	28,650	28,650		30
31	1,014	3,133	5,000	31	Office Supplies	9,000	9,000	9,000	9,000		31
32	270	186	800	32	Postage/Delivery	900	900	900	900		32
33	2,200	2,039	5,600	33	Printing/Copying	5,600	5,600	5,600	5,600		33
34	9,579	5,847	7,000	34	Office Furnishings and Equipment	10,000	10,000	10,000	10,000		34

FORM  
LB 31**DETAILED EXPENDITURES**  
Finance & OperationsEMSWCD '23-24 Budget - For Adoption\_6-5-2023  
**East Multnomah SWCD****Modified Accrual Basis****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental
35	-	5,927	1,500	35 Advertising	1,500	1,500	1,500	1,500	35
36	-	55	500	36 Signage, Banners, Displays	3,500	3,500	3,500	3,500	36
37	264	820	6,200	37 Public Relations Promo	30,250	30,250	30,250	30,250	37
38	8,057	15,665	12,300	38 Dues	12,625	12,625	12,625	12,625	38
39	9,394	12,401	18,840	39 Subscriptions	50,365	50,365	50,365	50,365	39
40	167	283	1,000	40 Program Supplies	2,000	2,000	2,000	2,000	40
41				41 Plants & Materials					41
42	266	214	500	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500	500	500	42
43	-	-	500	43 Equipment Rental/Lease	500	500	500	500	43
44	-	637		44 Vehicles: Rent/Lease	1,500	1,500	1,500	1,500	44
45	1,732	8,690	6,000	45 Training/Development: Staff	6,000	6,000	6,000	6,000	45
46	638	-	5,000	46 Training/Development: Board	5,000	5,000	5,000	5,000	46
47	-	-	1,000	47 Out of Town Travel: Staff	4,750	4,750	4,750	4,750	47
48	-	-	1,000	48 Out of Town Travel: Board	4,500	4,500	4,500	4,500	48
49	334	464	1,000	49 Local Mileage, Parking, Bus: Staff	3,250	3,250	3,250	3,250	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	1,000	1,000	1,000	50
51	9,372	8,955	10,500	51 Vol/Board/Staff/Cooperator expenses/stipends	13,000	13,000	13,000	13,000	51
52	11	1,231	4,600	52 Meeting Refreshments, Annual, Budget, Board Mtgs	6,800	6,800	6,800	6,800	52
53	-	-		53 Misc Expenses					53
54	512	510	750	54 Payroll Expense	750	750	750	750	54
55				55	-	-	-	-	- 55
56	302,229	441,133	537,993	56 TOTAL MATERIALS AND SERVICES	598,030	599,430	599,430	599,430	- 56
57				57					57
58				58 CAPITAL OUTLAY					58
59	-	-	-	59 Office/Field Equipment		-	-	-	- 59
60	-	-	-	60 Vehicles		-	-	-	- 60
61	-	11,020	109,000	61 Improvements to Real Property	202,000	202,000	202,000	202,000	61
62				62 Purchase of Real Property		-	-	-	- 62
63	-	11,020	109,000	63 TOTAL CAPITAL OUTLAY	202,000	202,000	202,000	202,000	- 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 '23-24 Budget - For Adoption\_6-5-2023

**East Multnomah SWCD**

***Modified Accrual Basis***

***Modified Accrual Basis***

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-	<b>70</b>
71	-	-	-	71	Contingency					71
72				72						72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	<b>73</b>
74	-		-	74	Transfer to Land Conservation Fund					74
75	-		-	75	Transfer to Grants Fund					75
76	-		-	76						76
77				77						77
78	-	-	-	78		-	-	-	-	78
79	-		-	79						79
80				80						80
81	-	-	-	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	81
82				82						82
<b>83</b>	<b>816,611</b>	<b>1,016,153</b>	<b>1,406,860</b>	<b>83</b>	<b>Total Expenditures</b>	<b>1,592,270</b>	<b>1,599,130</b>	<b>1,599,130</b>	<b>1,599,130</b>	<b>83</b>
<b>84</b>				<b>84</b>	<b>ENDING FUND BALANCE</b>					<b>84</b>
<b>85</b>	<b>816,611</b>	<b>1,016,153</b>	<b>1,406,860</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,592,270</b>	<b>1,599,130</b>	<b>1,599,130</b>	<b>1,599,130</b>	<b>85</b>

Page 8

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

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
				<b>PERSONNEL SERVICES</b>						
1	522,999	539,177	627,200	1 Salaries and Wages (Total of 6.0 FTE)	657,400	630,700	630,700	630,700		1
2	49,918	53,152	60,500	2 Payroll Taxes	64,700	61,200	61,200	61,200		2
3	8,248	8,324	13,900	3 Worker's Comp Insurance Policy	14,500	13,200	13,200	13,200		3
4	140,152	132,174	165,000	4 Employee Benefits	152,400	142,300	142,300	142,300		4
5				5 Overtime	-					5
6	-	-	-	6 Temporary Employees (Total of 1.0 FTE)		-	22,500	22,500		6
7		-		7 Paid Internships (Total of 0.0 FTE)		-	-	-		7
8				8						8
9	721,317	732,827	866,600	9 TOTAL PERSONNEL SERVICES	889,000	847,400	869,900	869,900	-	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	-	20,000	20,000	20,000		14
15				15 Contracted Information Technology Support	-	-	-	-		15
16	373,542	270,764	477,350	16 Contracted Services	418,350	668,075	733,549	733,549		16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee						21
22	-	25		22 Bank/LGIP Fees						22
23				23 Bulk Mail Permit Renewal						23
24				24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		1,000	1,000	1,000		24
25	23	115	250	25 Licenses and Fees	425	625	625	625		25
26				26 Taxes		7,700	7,700	7,700		26
27				27 Utilities		2,182	2,182	2,182		27
28	6,077	3,407	4,000	28 Telecommunications	4,000	4,660	4,660	4,660		28
29				29 Repairs/Maintenance		3,000	3,000	3,000		29
30				30 Insurance						30
31	56	24	500	31 Office Supplies	500	600	600	600		31
32	408	66	500	32 Postage/Delivery	500	1,050	1,050	1,050		32
33	1,070	1,670	4,000	33 Printing/Copying	4,000	4,600	4,600	4,600		33
34	5,271	2,729	3,000	34 Office Furnishings and Equipment	2,000	4,000	4,000	4,000		34

Page 9

FORM  
LB 31**DETAILED EXPENDITURES**

## Rural Lands Program

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental
35	-	-	500	35 Advertising	500	500	500	500	35
36	-	499	250	36 Signage, Banners, Displays	200	800	800	800	36
37	-	50	500	37 Public Relations Promo	500	500	500	500	37
38	242	-	400	38 Dues	525	2,400	2,400	2,400	38
39	5,100	5,113	5,100	39 Subscriptions	9,910	10,981	10,981	10,981	39
40	31,080	3,034	6,300	40 Program Supplies	7,645	13,915	13,915	13,915	40
41		11,011	35,000	41 Plants & Materials	45,000	45,000	45,000	45,000	41
42	-	-	800	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	1,142	1,142	1,142	42
43	1,155	115	1,000	43 Equipment Rental/Lease	1,000	1,000	1,000	1,000	43
44	6,686	8,348	5,000	44 Vehicles: Rent/Lease	7,000	7,000	7,000	7,000	44
45	1,076	948	2,500	45 Training/Development: Staff	7,800	8,800	8,800	8,800	45
46				46 Training/Development: Board					46
47	739	152	1,000	47 Out of Town Travel: Staff	2,000	3,000	3,000	3,000	47
48				48 Out of Town Travel: Board					48
49	2,582	3,183	4,000	49 Local Mileage, Parking, Bus: Staff	4,000	4,500	4,500	4,500	49
50				50 Local Mileage, Parking, Bus: Board					50
51				51 Vol/Board/Staff/Cooperator expenses/stipends			4,000	4,000	51
52	-	500	600	52 Meeting Refreshments, Annual, Budget, Board Mtgs	500	500	500	500	52
53				53 Misc Expenses					53
54			-	54	-	-	-	-	54
55				55					55
56	435,107	311,753	552,550	56 TOTAL MATERIALS AND SERVICES	517,155	817,530	887,004	887,004	- 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		10,000	10,000	10,000	61
62				62 Purchase of Real Property					62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	10,000	10,000	10,000	- 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 '23-24 Budget - For Adoption\_6-5-2023

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental
<b>70</b>	-	-	-	<b>70</b>	<b>CONTINGENCIES</b>	-	-	-	-
71	-	-	-	71	Contingency				-
72				72					72
<b>73</b>	-	-	-	<b>73</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund				-
75	-	-	-	75	Transfer to Grants Fund				-
76	-	-	-	76					-
<b>77</b>				<b>77</b>					<b>77</b>
78	-	-	-	78					78
79	-	-	-	79					-
80				80					80
<b>81</b>	-	-	-	<b>81</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-
82				82					82
<b>83</b>	<b>1,156,424</b>	<b>1,044,580</b>	<b>1,419,150</b>	<b>83</b>	<b>Total Expenditures</b>	<b>1,406,155</b>	<b>1,674,930</b>	<b>1,766,904</b>	<b>1,766,904</b>
<b>84</b>	-			<b>84</b>	<b>ENDING FUND BALANCE</b>				<b>84</b>
<b>85</b>	<b>1,156,424</b>	<b>1,044,580</b>	<b>1,419,150</b>	<b>85</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,406,155</b>	<b>1,674,930</b>	<b>1,766,904</b>	<b>1,766,904</b>

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

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
				PERSONNEL SERVICES						
1	396,999	373,398	382,300	1 Salaries and Wages (Total of 4.0 FTE)	475,200	375,100	375,100	375,100		1
2	37,956	37,236	36,600	2 Payroll Taxes	46,700	37,000	37,000	37,000		2
3	1,222	756	1,400	3 Worker's Comp Insurance Policy	3,700	3,400	3,400	3,400		3
4	89,715	82,586	99,800	4 Employee Benefits	101,900	82,700	82,700	82,700		4
5				5 Overtime						5
6		-	72,549	6 Temporary Employees (Total of 0.0 FTE)						6
7		-	-	7 Paid Internships (Total of 0.0 FTE)			-	-	-	7
8				8						8
9	525,892	493,976	592,649	9 TOTAL PERSONNEL SERVICES	627,500	498,200	498,200	498,200	-	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	170,158	155,357	234,000	16 Contracted Services	239,000	239,000	314,000	314,000		16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee						21
22	163	33	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	-	-	1,100	25 Licenses and Fees	1,100	1,100	1,100	1,100		25
26				26 Taxes						26
27				27 Utilities						27
28	2,241	2,055	2,500	28 Telecommunications	3,500	3,500	3,500	3,500		28
29				29 Repairs/Maintenance						29
30				30 Insurance						30
31	-	30	1,000	31 Office Supplies	1,000	1,000	1,000	1,000		31
32	48	-	6,500	32 Postage/Delivery	6,500	6,500	6,500	6,500		32
33	-	671	8,000	33 Printing/Copying	8,000	8,000	8,000	8,000		33
34	-	350	3,000	34 Office Furnishings and Equipment	3,000	3,000	3,000	3,000		34

FORM

LB 31

**DETAILED EXPENDITURES**

Urban Lands Program

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
35	-	1,501	5,000	35 Advertising	5,000	5,000	5,000	5,000		35
36	-	-	2,500	36 Signage, Banners, Displays	2,500	2,500	2,500	2,500		36
37	200	-	12,000	37 Public Relations Promo	12,000	12,000	12,000	12,000		37
38	2,200	2,000		38 Dues						38
39	5,728	5,952	10,500	39 Subscriptions	8,500	8,500	8,500	8,500		39
40	-	15	2,500	40 Program Supplies	4,000	4,000	4,000	4,000		40
41	498	4,408	30,000	41 Plants & Materials	30,000	30,000	30,000	30,000		41
42	160	192	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000	1,000		42
43	-	-	8,000	43 Equipment Rental/Lease	7,500	7,500	7,500	7,500		43
44	-	-		44 Vehicles: Rent/Lease						44
45	3,418	274	4,000	45 Training/Development: Staff	4,000	4,000	4,000	4,000		45
46				46 Training/Development: Board						46
47	-	-	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	9	94	2,000	49 Local Mileage, Parking, Bus: Staff	2,000	2,000	2,000	2,000		49
50				50 Local Mileage, Parking, Bus: Board						50
51	-	100	2,000	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	2,000	2,000	2,000		51
52	-	-	3,000	52 Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	3,000	3,000	3,000		52
53	-	-		53 Misc Expenses						53
54				54						54
55				55						55
56	184,823	173,032	342,600	56 TOTAL MATERIALS AND SERVICES	347,600	347,600	422,600	422,600	-	56
57				57						57
58				58 CAPITAL OUTLAY						58
59	-	-	-	59 Office/Field Equipment		-	-	-	-	59
60	-	-	-	60 Vehicles		-	-	-	-	60
61	-	-	-	61 Improvements to Real Property		-	-	-	-	61
62				62 Purchase of Real Property						62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	-	-	-	-	63
64				64						64
65				65 DEBT SERVICE						65
66	-	-	-	66 Payments to Principal					-	66
67	-	-	-	67 Interest and Fees					-	67
68				68						68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	69

Page 13

**FORM  
LB 31**

**DETAILED EXPENDITURES**

Urban Lands Program

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	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	710,715	667,008	935,249	83	Total Expenditures	975,100	845,800	920,800	920,800
84				84	ENDING FUND BALANCE				-
85	710,715	667,008	935,249	85	TOTAL REQUIREMENTS	975,100	845,800	920,800	920,800

FORM  
LB 31

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

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental
				PERSONNEL SERVICES					
1			1	Salaries and Wages (Total of 3.5 FTE)	-	366,600	366,600	366,600	1
2			2	Payroll Taxes	-	36,200	36,200	36,200	2
3			3	Worker's Comp Insurance Policy	-	1,500	1,500	1,500	3
4			4	Employee Benefits	-	98,200	98,200	98,200	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	-	-	9	<b>TOTAL PERSONNEL SERVICES</b>	-	<b>502,500</b>	<b>502,500</b>	<b>502,500</b>	<b>- 9</b>
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			16	Contracted Services		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			22	Bank/LGIP Fees		25	25	25	22
23			23	Bulk Mail Permit Renewal					23
24			24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		600	600	600	24
25			25	Licenses and Fees					25
26			26	Taxes					26
27			27	Utilities					27
28			28	Telecommunications		2,520	2,520	2,520	28
29			29	Repairs/Maintenance					29
30			30	Insurance					30
31			31	Office Supplies		350	350	350	31
32			32	Postage/Delivery		1,370	1,370	1,370	32
33			33	Printing/Copying		2,700	2,700	2,700	33
34			34	Office Furnishings and Equipment		2,550	2,550	2,550	34

Page 15



FORM

LB 31

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

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental
35			35	Advertising		3,900	3,900	3,900	35
36			36	Signage, Banners, Displays		2,300	2,300	2,300	36
37			37	Public Relations Promo		4,000	4,000	4,000	37
38			38	Dues		500	500	500	38
39			39	Subscriptions		7,990	7,990	7,990	39
40			40	Program Supplies		2,250	2,250	2,250	40
41			41	Plants & Materials					41
42			42	Rent Space: Mtg/Wkshop/Storage/Event/Sale					42
43			43	Equipment Rental/Lease		500	500	500	43
44			44	Vehicles: Rent/Lease					44
45			45	Training/Development: Staff		4,800	4,800	4,800	45
46			46	Training/Development: Board					46
47			47	Out of Town Travel: Staff		3,800	3,800	3,800	47
48			48	Out of Town Travel: Board					48
49			49	Local Mileage, Parking, Bus: Staff		1,600	1,600	1,600	49
50			50	Local Mileage, Parking, Bus: Board					50
51			51	Vol/Board/Staff/Cooperator expenses/stipends		4,900	4,900	4,900	51
52			52	Meeting Refreshments, Annual, Budget, Board Mtgs		3,660	3,660	3,660	52
53			53	Misc Expenses					53
54			54						54
55			55						55
56	-	-	-	56 TOTAL MATERIALS AND SERVICES	-	132,815	132,815	132,815	- 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**  
**Community Outreach & Engagement**

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
70	-	-	-	70	<b>CONTINGENCIES</b>					70
71	-	-	-	71	Contingency					71
72				72						72
73	-	-	-	73	<b>TRANSFERS TO SPECIAL FUNDS</b>					73
74	-	-	-	74	Transfer to Land Conservation Fund					74
75	-	-	-	75	Transfer to Grants Fund					75
76	-	-	-	76						76
77				77						77
78	-	-	-	78						78
79	-		-	79						79
80		-		80						80
81	-	-	-	81	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>					81
82				82						82
83	-	-	-	83	<b>Total Expenditures</b>					83
84				84	<b>ENDING FUND BALANCE</b>					84
85	-	-	-	85	<b>TOTAL REQUIREMENTS</b>					85

Page 17

FORM  
LB 31**DETAILED EXPENDITURES**EMSWCD '23-24 Budget - For Adoption\_6-5-2023  
**East Multnomah SWCD****Modified Accrual Basis****Headwaters Farm Program****Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
				PERSONNEL SERVICES						
1	153,069	170,861	196,000	1 Salaries and Wages (Total of 2.5 FTE)	222,100	222,100	222,100	222,100		1
2	14,702	17,075	19,200	2 Payroll Taxes	21,000	21,000	21,000	21,000		2
3	3,361	3,784	6,400	3 Worker's Comp Insurance Policy	6,900	6,900	6,900	6,900		3
4	50,054	53,515	66,100	4 Employee Benefits	64,100	69,200	69,200	69,200		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	221,186	245,235	287,700	9 TOTAL PERSONNEL SERVICES	314,100	319,200	319,200	319,200	-	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	19,137	61,672	65,465	16 Contracted Services	89,890	89,890	149,890	149,890		16
17				17						17
18				18						18
19				19						19
20				20						20
21				21 Audit Filing Fee						21
22	85	58	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	504	563		25 Licenses and Fees	2,000	2,000	2,000	2,000		25
26	586	646	643	26 Taxes	663	663	663	663		26
27	6,928	13,644	11,172	27 Utilities	13,326	13,326	13,326	13,326		27
28	3,244	3,944	3,552	28 Telecommunications	4,002	4,002	4,002	4,002		28
29	11,756	10,570	22,550	29 Repairs/Maintenance	33,550	33,550	33,550	33,550		29
30				30 Insurance						30
31	29	66	300	31 Office Supplies	500	500	500	500		31
32	-	-		32 Postage/Delivery						32
33	-	-	400	33 Printing/Copying	400	400	400	400		33
34	1,202	579		34 Office Furnishings and Equipment	900	900	900	900		34

FORM  
LB 31

## DETAILED EXPENDITURES

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

### East Multnomah SWCD

#### Modified Accrual Basis

#### Headwaters Farm Program

#### Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental
35	200	-	400	35 Advertising	2,090	2,090	2,090	2,090	35
36	-	-	1,200	36 Signage, Banners, Displays	800	800	800	800	36
37	-	-		37 Public Relations Promo					37
38				38 Dues					38
39	533	901	1,002	39 Subscriptions	1,397	1,397	1,397	1,397	39
40	56,281	50,657	35,490	40 Program Supplies	41,610	41,610	41,610	41,610	40
41				41 Plants & Materials					41
42	-	-	610	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500	500	500	42
43	-	-	3,460	43 Equipment Rental/Lease	3,460	3,460	3,460	3,460	43
44				44 Vehicles: Rent/Lease					44
45	728	310	1,950	45 Training/Development: Staff	1,950	1,950	1,950	1,950	45
46				46 Training/Development: Board					46
47	-	-	1,230	47 Out of Town Travel: Staff	1,230	1,230	1,230	1,230	47
48				48 Out of Town Travel: Board	1,200	1,200	1,200	1,200	48
49	443	479	1,200	49 Local Mileage, Parking, Bus: Staff					49
50				50 Local Mileage, Parking, Bus: Board					50
51	800	700	1,000	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	2,000	47,000	47,000	51
52	-	54	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	400	400	400	400	52
53				53 Misc Expenses					53
54				54		-	-	-	54
55				55					55
56	102,456	144,843	152,074	56 TOTAL MATERIALS AND SERVICES	201,918	201,918	306,918	306,918	- 56
57				57					57
58				58 CAPITAL OUTLAY					58
59	8,971	-	60,500	59 Office/Field Equipment	38,000	38,000	38,000	38,000	59
60			-	60 Vehicles					60
61	-	22,055	-	61 Improvements to Real Property	100,000	100,000	235,000	235,000	61
62				62 Purchase of Real Property					62
63	8,971	22,055	60,500	63 TOTAL CAPITAL OUTLAY	138,000	138,000	273,000	273,000	- 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 '23-24 Budget - For Adoption\_6-5-2023

**East Multnomah SWCD**

**Headwaters Farm Program**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental
<b>70</b>	-	-	-	<b>70</b> <b>CONTINGENCIES</b>	-	-	-	-	- <b>70</b>
71				71 Contingency					71
72				72					72
<b>73</b>	-	-	-	<b>73</b> <b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	- <b>73</b>
74				74 Transfer to Land Conservation Fund					74
75				75 Transfer to Grants Fund					75
76				76					76
<b>77</b>				<b>77</b>					<b>77</b>
78	-	-	-	78	-	-	-	-	- 78
79				79					79
80				80					80
<b>81</b>	-	-	-	<b>81</b> <b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	- <b>81</b>
82				82					82
<b>83</b>	<b>332,613</b>	<b>412,133</b>	<b>500,274</b>	<b>83</b> <b>Total Expenditures</b>	<b>654,018</b>	<b>659,118</b>	<b>899,118</b>	<b>899,118</b>	- <b>83</b>
<b>84</b>				<b>84</b> <b>ENDING FUND BALANCE</b>					<b>84</b>
<b>85</b>	<b>332,613</b>	<b>412,133</b>	<b>500,274</b>	<b>85</b> <b>TOTAL REQUIREMENTS</b>	<b>654,018</b>	<b>659,118</b>	<b>899,118</b>	<b>899,118</b>	- <b>85</b>

Page 20

FORM  
LB 31

## DETAILED EXPENDITURES

### Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

### East Multnomah SWCD

#### Modified Accrual Basis

#### Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental
				PERSONNEL SERVICES					
1	284,963	284,627	331,100	1 Salaries and Wages (Total of 0.0 FTE)	328,100				1
2	26,510	28,187	31,200	2 Payroll Taxes	31,700				2
3	611	605	1,000	3 Worker's Comp Insurance Policy	1,100				3
4	64,075	65,075	74,500	4 Employee Benefits	71,500				4
5			-	5 Overtime	-				5
6		-	-	6 Temporary Employees (Total of 0.0 FTE)					6
7		-		7 Paid Internships (Total of 0.0 FTE)					7
8				8		-	-	-	8
9	376,159	378,494	437,800	9 TOTAL PERSONNEL SERVICES	432,400	-	-	-	- 9
10				10					10
11			-	11 MATERIALS AND SERVICES		-	-	-	- 11
12			-	12 Contracted Bookkeeper			-	-	- 12
13			-	13 Contracted Audit Services			-	-	- 13
14	19,148	13,405	19,000	14 Contracted Attorney	20,000				14
15				15 Contracted Information Technology Support					15
16	78,909	56,089	120,075	16 Contracted Services	233,225				16
17				17					17
18				18					18
19				19					19
20				20					20
21	-	-		21 Audit Filing Fee					21
22	40	25	25	22 Bank/LGIP Fees					22
23				23 Bulk Mail Permit Renewal					23
24	-	-		24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	1,000				24
25	603	-		25 Licenses and Fees	200				25
26	5,481	7,964	8,075	26 Taxes	7,700				26
27	339	100	3,000	27 Utilities	2,182				27
28	1,440	1,335	1,512	28 Telecommunications	1,820				28
29	13,208	1,280	5,500	29 Repairs/Maintenance	3,000				29
30				30 Insurance					30
31	-	-	250	31 Office Supplies	250				31
32	42	27	570	32 Postage/Delivery	670				32
33	372	-	900	33 Printing/Copying	1,100				33
34	6,776	2,879	1,050	34 Office Furnishings and Equipment	3,550				34

## FORM

LB 31

**DETAILED EXPENDITURES****Conservation Legacy Program**

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

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

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental
35	-	526	1,250	35 Advertising	750				35
36	-	-	250	36 Signage, Banners, Displays	850				36
37				37 Public Relations Promo					37
38	1,375	1,875	1,875	38 Dues	1,875				38
39	12,262	18,190	13,778	39 Subscriptions	8,050				39
40	4,610	1,120	11,780	40 Program Supplies	6,520				40
41				41 Plants & Materials					41
42	160	209	192	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	342				42
43	-	-		43 Equipment Rental/Lease					43
44				44 Vehicles: Rent/Lease					44
45	647	790	2,600	45 Training/Development: Staff	1,800				45
46				46 Training/Development: Board					46
47	-	-	2,800	47 Out of Town Travel: Staff	1,300				47
48				48 Out of Town Travel: Board					48
49	233	448	970	49 Local Mileage, Parking, Bus: Staff	650				49
50				50 Local Mileage, Parking, Bus: Board					50
51	1,050	6,438	7,850	51 Vol/Board/Staff/Cooperator expenses/stipends	4,900				51
52	-	41	1,250	52 Meeting Refreshments, Annual, Budget, Board Mtgs	2,760				52
53	500	-		53 Misc Expenses					53
54				54					54
55				55					55
56	147,195	112,741	204,552	56 TOTAL MATERIALS AND SERVICES	304,494	-	-	-	- 56
57				57					57
58				58 CAPITAL OUTLAY					58
59			-	59 Office/Field Equipment		-	-	-	59
60			-	60 Vehicles		-	-	-	60
61	-	-	6,000	61 Improvements to Real Property	10,000				61
62	5,000	-		62 Purchase of Real Property					62
63	5,000	-	6,000	63 TOTAL CAPITAL OUTLAY	10,000	-	-	-	- 63
64				64					64
65				65 DEBT SERVICE					65
66	-	-	-	66 Payments to Principal		-			66
67			-	67 Interest and Fees		-			67
68				68					68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	- 69

**FORM  
LB 31**

**Modified Accrual Basis**

**DETAILED EXPENDITURES**

**Conservation Legacy Program**

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

**EMSWCD '23-24 Budget - For Adoption\_6-5-2023**

**East Multnomah SWCD**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	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	528,354	491,235	648,352	83	Total Expenditures	746,894	-	-	-	83
84				84	ENDING FUND BALANCE					84
85	528,354	491,235	648,352	85	TOTAL REQUIREMENTS	746,894	-	-	-	85



FORM  
LB 10

## SPECIAL FUNDS

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

### Land Conservation Fund

East Multnomah SWCD

*Modified Accrual Basis*

**RESOURCE AND REQUIREMENTS**

*Modified Accrual Basis*

	Historical Data				DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
1	6,659,977	6,367,747	7,137,747	1	Beginning Fund Balance	6,385,154	6,385,154	6,385,154	6,385,154	-	1
2			-	2	Working capital (accrual basis)			-	-	-	2
3			-	3	Previously levied taxes estimated to be received			-	-	-	3
4			-	4	Earning from temporary investments			-	-	-	4
5	500,000	500,000	550,000	5	Transfer from General Fund	550,000	550,000	550,000	550,000	-	5
6	57,740	42,113	50,000	6	Interest	150,000	150,000	150,000	150,000	-	6
7	-	-		7	Anticipated revenue from sale of property						7
8				8							8
9	7,217,717	6,909,860	7,737,747	9	Total resources, except taxes to be levied	7,085,154	7,085,154	7,085,154	7,085,154	-	9
10			-	10	Taxes necessary to balance		-	-	-	-	10
11			-	11	Taxes collected in year levied		-	-	-	-	11
12	7,217,717	6,909,860	7,737,747	12	TOTAL RESOURCES	7,085,154	7,085,154	7,085,154	7,085,154	-	12
13				13							13
14				14	REQUIREMENTS - CAPITAL OUTLAY						14
15	849,970	-	7,587,747	15	Purchase of Easements and Real Property	6,935,154	6,935,154	6,935,154	6,935,154	-	15
16	-	200,000		16	External Grant Award, Stewardship Endowment Fun	-	-	-	-	-	16
17				17							17
18	849,970	200,000	7,587,747	18	TOTAL CAPITAL OUTLAY	6,935,154	6,935,154	6,935,154	6,935,154	-	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	849,970	200,000	7,737,747	24	Total Expenses	7,085,154	7,085,154	7,085,154	7,085,154	-	24
25				25							25
26				26							26
27				27							27
28	6,367,747	6,709,860	-	28	Ending Fund Balance	-	-	-	-	-	28
29	7,217,717	6,909,860	7,737,747	29	TOTAL REQUIREMENTS	7,085,154	7,085,154	7,085,154	7,085,154	-	29

Page 24

FORM  
LB 10**SPECIAL FUNDS**

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

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

	Historical Data				DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
					RESOURCES						
1	735,596	811,100	448,185	1	Beginning Fund Balance	507,565	507,565	507,565	507,565		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	924,319	714,085	1,076,815	5	Transfer from General Fund	1,114,435	1,114,435	1,299,435	1,299,435		5
6	8,883	6,479	10,000	6	Interest	25,000	25,000	25,000	25,000		6
7				7	Misc Income (Rebates/Refunds etc.)						7
8				8	People's Garden Initiative (USDA-NRCS Funds)	100,000	100,000	100,000	100,000		8
9				9							9
10	<b>1,668,798</b>	<b>1,531,664</b>	<b>1,535,000</b>	10	<b>Total resources, except taxes to be levied</b>	<b>1,747,000</b>	<b>1,747,000</b>	<b>1,932,000</b>	<b>1,932,000</b>	-	10
11				11	Taxes necessary to balance						11
12				12	Taxes collected in year levied						12
13	<b>1,668,798</b>	<b>1,531,664</b>	<b>1,535,000</b>	13	<b>TOTAL RESOURCES</b>	<b>1,747,000</b>	<b>1,747,000</b>	<b>1,932,000</b>	<b>1,932,000</b>	-	13
14				14							14
15				15	<b>REQUIREMENTS - MATERIALS &amp; SERVICES</b>						15
16	191,324	186,243	700,000	16	PIC (Prtnrs In Conservation) Grants-new awards	900,000	900,000	950,000	950,000		16
17	325,503	606,426	373,000	17	PIC (Prtnrs In Conservation) Grants-prior outstanding	250,000	250,000	250,000	250,000		17
18				18	People's Garden Initiative Grants	100,000	100,000	100,000	100,000		18
19	72,149	139,891	100,000	19	CLIP (Cost Share to Landowners)-new awards	100,000	100,000	200,000	200,000		19
20	-	-	60,000	20	CLIP (Cost Share to Landowners)-prior outstanding	50,000	50,000	50,000	50,000		20
21	42,636	61,056	62,000	21	SPACE (Small Proj & Com Event) Grants - New awards	77,000	77,000	87,000	87,000		21
22				22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	15,000	15,000	15,000	15,000		22
23	-	-	-	23	Strategic Conservation Investments						23
24	226,086	210,298	170,000	24	Strategic Partnerships-new awards	170,000	170,000	170,000	170,000		24
25			20,000	25	Strategic Partnerships-prior outstanding	35,000	35,000	35,000	35,000		25
26			50,000	26	Equity-focused Strategic Opportunity Grants	50,000	50,000	75,000	75,000		26
27	<b>857,698</b>	<b>1,203,914</b>	<b>1,535,000</b>	27	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,747,000</b>	<b>1,747,000</b>	<b>1,932,000</b>	<b>1,932,000</b>	-	27
28				28							28
29	<b>857,698</b>	<b>1,203,914</b>	<b>1,535,000</b>	29	<b>Total Expenses</b>	<b>1,747,000</b>	<b>1,747,000</b>	<b>1,932,000</b>	<b>1,932,000</b>	-	29
30				30							30
31				31							31
32	811,100	327,750	-	32	Ending Fund Balance	-	-	-	-	-	32
33	<b>1,668,798</b>	<b>1,531,664</b>	<b>1,535,000</b>	33	<b>TOTAL REQUIREMENTS</b>	<b>1,747,000</b>	<b>1,747,000</b>	<b>1,932,000</b>	<b>1,932,000</b>	-	33

Page 25

FORM  
LB 10**SPECIAL FUNDS**

EMSWCD '23-24 Budget - For Adoption\_6-5-2023

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

	Historical Data				DESCRIPTION	Budget for Next Year 2023-2024					
	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023			Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	For Adoption by Board 6/5/2023	Supplemental	
					<b>RESOURCES</b>						
1	-	-		1	Beginning Fund Balance						1
2				2	Working capital (accrual basis)						2
3				3	Previously levied taxes estimated to be received						3
4				4	Earning from temporary investments						4
5				5	Transfer from General Fund						5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	25,000	25,000	25,000	-	6
7				7							7
8				8							8
9	-	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	25,000	25,000	-	9
10			-	10	Taxes necessary to balance					-	10
11			-	11	Taxes collected in year levied					-	11
12	-	-	25,000	12	<b>TOTAL RESOURCES</b>	25,000	25,000	25,000	25,000	-	12
13				13							13
14				14	<b>REQUIREMENTS - MATERIALS &amp; SERVICES</b>						14
15	-	-	25,000	15	OWEB Small Grants	25,000	25,000	25,000	25,000	-	15
16			-	16	Other Grants - Local Emergency Planning Committee (LEPC)					-	16
17	-	-	25,000	17	<b>TOTAL MATERIALS &amp; SERVICES</b>	25,000	25,000	25,000	25,000	-	17
18				18							18
19				19							19
20				20							20
21				21							21
22	-	-	25,000	22	<b>Total Expenses</b>	25,000	25,000	25,000	25,000	-	22
23				23							23
24				24							24
25				25							25
26				26							26
27	-	-	-	27	Ending Fund Balance	-	-	-	-	-	27
28	-	-	25,000	28	<b>TOTAL REQUIREMENTS</b>	25,000	25,000	25,000	25,000	-	28

Page 26

1:20 PM  
05/25/23  
Accrual Basis

## EMSWCD

# Balance Sheet Prev Year Comparison

### As of April 30, 2023

	Apr 30, 23	Apr 30, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · Beneficial checking	100,728.63	100,668.95	59.68	0.06%
1010 · LGIP savings acct #1	12,542,320.01	12,149,858.96	392,461.05	3.23%
<b>Total Checking/Savings</b>	<b>12,643,048.64</b>	<b>12,250,527.91</b>	<b>392,520.73</b>	<b>3.2%</b>
<b>Accounts Receivable</b>				
<b>1200 · Accounts Receivable</b>				
1205 · Property Taxes Receiveable	126,354.45	139,137.47	-12,783.02	-9.19%
1200 · Accounts Receivable - Other	20,180.39	13,460.31	6,720.08	49.93%
<b>Total 1200 · Accounts Receivable</b>	<b>146,534.84</b>	<b>152,597.78</b>	<b>-6,062.94</b>	<b>-3.97%</b>
<b>Total Accounts Receivable</b>	<b>146,534.84</b>	<b>152,597.78</b>	<b>-6,062.94</b>	<b>-3.97%</b>
<b>Other Current Assets</b>				
1300 · Prepaid Expense	847.64	3,807.94	-2,960.30	-77.74%
1499 · Undeposited Funds	2,404.48	0.00	2,404.48	100.0%
<b>Total Other Current Assets</b>	<b>3,252.12</b>	<b>3,807.94</b>	<b>-555.82</b>	<b>-14.6%</b>
<b>Total Current Assets</b>	<b>12,792,835.60</b>	<b>12,406,933.63</b>	<b>385,901.97</b>	<b>3.11%</b>
<b>Fixed Assets</b>				
<b>1500 · Fixed Assets</b>				
1501 · Fixed Assets Cost	334,329.61	334,329.61	0.00	0.0%
1502 · Accumulated Depreciation	-278,825.43	-247,506.71	-31,318.72	-12.65%
<b>Total 1500 · Fixed Assets</b>	<b>55,504.18</b>	<b>86,822.90</b>	<b>-31,318.72</b>	<b>-36.07%</b>
<b>1600 · Building</b>				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-241,457.07	-224,973.19	-16,483.88	-7.33%
1605 · Building/Capital Improvements	1,378,208.66	1,345,133.76	33,074.90	2.46%
1606 · Accum Depreciation Improvements	-333,647.33	-288,405.26	-45,242.07	-15.69%
<b>Total 1600 · Building</b>	<b>1,297,620.68</b>	<b>1,326,271.73</b>	<b>-28,651.05</b>	<b>-2.16%</b>
1700 · Land	5,741,336.47	5,741,336.47	0.00	0.0%
<b>Total Fixed Assets</b>	<b>7,094,461.33</b>	<b>7,154,431.10</b>	<b>-59,969.77</b>	<b>-0.84%</b>
<b>TOTAL ASSETS</b>	<b>19,887,296.93</b>	<b>19,561,364.73</b>	<b>325,932.20</b>	<b>1.67%</b>

1:20 PM  
05/25/23  
Accrual Basis

# EMSWCD

## Balance Sheet Prev Year Comparison

### As of April 30, 2023

	Apr 30, 23	Apr 30, 22	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts Payable	77,103.49	51,293.91	25,809.58	50.32%
<b>Total Accounts Payable</b>	<b>77,103.49</b>	<b>51,293.91</b>	<b>25,809.58</b>	<b>50.32%</b>
<b>Credit Cards</b>				
<b>2050 · Beneficial Credit Cards</b>				
2052 · VISA - JD - 0960	678.70	435.30	243.40	55.92%
2053 · VISA - KS - 0994	2,354.26	386.96	1,967.30	508.4%
2054 · Visa - RS - 2818	4,619.32	2,279.00	2,340.32	102.69%
2058 · Visa - SW - 1901	2,426.98	971.79	1,455.19	149.74%
2061 · Visa - NH - 4046	128.25	1,346.25	-1,218.00	-90.47%
2062 · Visa - SS - 8195	1,514.43	2,898.20	-1,383.77	-47.75%
<b>Total 2050 · Beneficial Credit Cards</b>	<b>11,721.94</b>	<b>8,317.50</b>	<b>3,404.44</b>	<b>40.93%</b>
<b>Total Credit Cards</b>	<b>11,721.94</b>	<b>8,317.50</b>	<b>3,404.44</b>	<b>40.93%</b>
<b>Other Current Liabilities</b>				
2105 · FSA Liabilities	367.87	1,494.74	-1,126.87	-75.39%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	-122.09	57,324.38	-57,446.47	-100.21%
2110 · Direct Deposit Liabilities	49.18	49.18	0.00	0.0%
2150 · Accrued Compensated Absences	137,381.46	147,592.79	-10,211.33	-6.92%
<b>Total Other Current Liabilities</b>	<b>140,376.42</b>	<b>209,161.09</b>	<b>-68,784.67</b>	<b>-32.89%</b>
<b>Total Current Liabilities</b>	<b>229,201.85</b>	<b>268,772.50</b>	<b>-39,570.65</b>	<b>-14.72%</b>
<b>Total Liabilities</b>	<b>229,201.85</b>	<b>268,772.50</b>	<b>-39,570.65</b>	<b>-14.72%</b>
<b>Equity</b>				
3900 · Retained Earnings-Unrestricted	11,408,821.78	10,592,285.20	816,536.58	7.71%
<b>3950 · Board Designated Restrictions</b>				
3951 · Land Conservation Fund	6,709,859.81	6,367,746.81	342,113.00	5.37%
3952 · Projects & Cost Share	327,750.32	811,100.32	-483,350.00	-59.59%
<b>Total 3950 · Board Designated Restrictions</b>	<b>7,037,610.13</b>	<b>7,178,847.13</b>	<b>-141,237.00</b>	<b>-1.97%</b>
<b>Net Income</b>	<b>1,211,663.17</b>	<b>1,521,459.90</b>	<b>-309,796.73</b>	<b>-20.36%</b>
<b>Total Equity</b>	<b>19,658,095.08</b>	<b>19,292,592.23</b>	<b>365,502.85</b>	<b>1.9%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>19,887,296.93</b>	<b>19,561,364.73</b>	<b>325,932.20</b>	<b>1.67%</b>

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Accrual Basis

## EMSWCD Profit & Loss Budget Performance

July 2022 through April 2023

	Jul '22 - Apr 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Income</b>					
<b>4000 · Income</b>					
4100 · EMSWCD prop'ty tax	5,477,818.24	5,370,306.00	107,512.24	102.0%	5,411,306.00
<b>4400 · Event Income</b>					
4420 · Native Plant Sale	47,510.00	50,000.00	-2,490.00	95.02%	50,000.00
<b>Total 4400 · Event Income</b>	<b>47,510.00</b>	<b>50,000.00</b>	<b>-2,490.00</b>	<b>95.02%</b>	<b>50,000.00</b>
4500 · Interest	242,279.68	70,832.00	171,447.68	342.05%	85,000.00
<b>4600 · Grants</b>					
4610 · Federal	0.00	19,500.00	-19,500.00	0.0%	19,500.00
4620 · State	86,747.91	94,078.25	-7,330.34	92.21%	109,462.00
4650 · City	0.00	49,500.00	-49,500.00	0.0%	49,500.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
<b>Total 4600 · Grants</b>	<b>86,747.91</b>	<b>188,078.25</b>	<b>-101,330.34</b>	<b>46.12%</b>	<b>203,462.00</b>
4700 · Sale of Real Property	275,294.45				
4800 · Rental Income	44,728.50	44,310.00	418.50	100.94%	46,080.00
<b>4900 · Misc Income</b>					
4910 · Refunds/Rebates/Reimbsmr	6,161.55	5,000.00	1,161.55	123.23%	5,000.00
4900 · Misc Income - Other	0.00	5,440.00	-5,440.00	0.0%	5,440.00
<b>Total 4900 · Misc Income</b>	<b>6,161.55</b>	<b>10,440.00</b>	<b>-4,278.45</b>	<b>59.02%</b>	<b>10,440.00</b>
<b>Total 4000 · Income</b>	<b>6,180,540.33</b>	<b>5,733,966.25</b>	<b>446,574.08</b>	<b>107.79%</b>	<b>5,806,288.00</b>
<b>Total Income</b>	<b>6,180,540.33</b>	<b>5,733,966.25</b>	<b>446,574.08</b>	<b>107.79%</b>	<b>5,806,288.00</b>
<b>Gross Profit</b>	<b>6,180,540.33</b>	<b>5,733,966.25</b>	<b>446,574.08</b>	<b>107.79%</b>	<b>5,806,288.00</b>
<b>Expense</b>					
<b>5000 · Payroll Expenses</b>					
5100 · Salaries & Wages	1,755,708.26	1,837,919.00	-82,210.74	95.53%	2,207,573.00
5200 · Payroll Taxes	168,597.54	164,773.32	3,824.22	102.32%	197,963.00
5300 · Wkrs Comp Insurance	13,355.46	25,050.00	-11,694.54	53.32%	25,050.00
5400 · Emp Benefits	335,677.13	428,361.34	-92,684.21	78.36%	514,030.00
<b>Total 5000 · Payroll Expenses</b>	<b>2,273,338.39</b>	<b>2,456,103.66</b>	<b>-182,765.27</b>	<b>92.56%</b>	<b>2,944,616.00</b>
<b>6000 · Professional Services</b>					
6005 · Contracted Bkkpr/Acctant	20,000.00	22,000.00	-2,000.00	90.91%	27,000.00
6010 · Contracted Audit Services	5,800.00	6,400.00	-600.00	90.63%	6,400.00
6020 · Contracted Attorney	23,306.43	149,866.00	-126,559.57	15.55%	179,000.00
6050 · Contracted Services	375,157.13	992,794.00	-617,636.87	37.79%	1,198,590.00
6065 · Contracted IT Support	15,834.80	26,500.00	-10,665.20	59.75%	33,000.00
<b>Total 6000 · Professional Services</b>	<b>440,098.36</b>	<b>1,197,560.00</b>	<b>-757,461.64</b>	<b>36.75%</b>	<b>1,443,990.00</b>
<b>6100 · Admin</b>					
6110 · Audit Filing Fee	300.00	250.00	50.00	120.0%	250.00
6120 · Bank Charges	2,746.78	2,350.00	396.78	116.88%	2,525.00
6130 · Bulk Mail Permit Renewal	290.00	300.00	-10.00	96.67%	300.00
6135 · Legal Notice	2,661.21	2,500.00	161.21	106.45%	3,000.00
6140 · Payroll Svcs	406.25	625.00	-218.75	65.0%	750.00
6150 · Licenses & Fees	4,766.05	6,561.00	-1,794.95	72.64%	7,703.00
6160 · Taxes	7,694.43	8,718.00	-1,023.57	88.26%	8,718.00
<b>Total 6100 · Admin</b>	<b>18,864.72</b>	<b>21,304.00</b>	<b>-2,439.28</b>	<b>88.55%</b>	<b>23,246.00</b>
<b>7100 · Occupancy</b>					
7110 · Utilities	21,221.44	16,353.00	4,868.44	129.77%	19,672.00
7120 · Telecommunications	22,863.68	22,468.00	395.68	101.76%	26,964.00
7130 · Repairs/Maintenance	34,142.38	38,418.00	-4,275.62	88.87%	44,050.00
<b>Total 7100 · Occupancy</b>	<b>78,227.50</b>	<b>77,239.00</b>	<b>988.50</b>	<b>101.28%</b>	<b>90,686.00</b>
<b>7500 · Insurance</b>					

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Accrual Basis

## EMSWCD Profit & Loss Budget Performance

July 2022 through April 2023

	Jul '22 - Apr 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>7505 · General Liability Insurance</b>	14,316.00	12,000.00	2,316.00	119.3%	12,000.00
<b>7510 · Property Insurance</b>	8,435.00	7,000.00	1,435.00	120.5%	7,000.00
<b>7515 · D &amp; O Anti Crime</b>	283.00	550.00	-267.00	51.46%	550.00
<b>7540 · Vehicle insurance</b>	2,487.00	2,500.00	-13.00	99.48%	2,500.00
<b>Total 7500 · Insurance</b>	<b>25,521.00</b>	<b>22,050.00</b>	<b>3,471.00</b>	<b>115.74%</b>	<b>22,050.00</b>
<b>8100 · Office Expenses</b>					
<b>8110 · Office Supplies</b>	8,621.88	6,050.00	2,571.88	142.51%	7,050.00
<b>8115 · Postage, Delivery</b>	1,422.46	7,314.00	-5,891.54	19.45%	8,370.00
<b>8120 · Printing, Copying</b>	6,155.78	16,200.00	-10,044.22	38.0%	18,900.00
<b>8130 · Furnishings &amp; Equipment</b>	5,287.55	12,390.00	-7,102.45	42.68%	14,050.00
<b>Total 8100 · Office Expenses</b>	<b>21,487.67</b>	<b>41,954.00</b>	<b>-20,466.33</b>	<b>51.22%</b>	<b>48,370.00</b>
<b>8200 · Production</b>					
<b>8210 · Advertising</b>	2,258.99	7,375.00	-5,116.01	30.63%	8,650.00
<b>8230 · Signage, Banners, Displays</b>	0.00	4,232.00	-4,232.00	0.0%	4,700.00
<b>8250 · Public Relations Promo &amp; Eve</b>	17,678.15	15,700.00	1,978.15	112.6%	18,700.00
<b>Total 8200 · Production</b>	<b>19,937.14</b>	<b>27,307.00</b>	<b>-7,369.86</b>	<b>73.01%</b>	<b>32,050.00</b>
<b>8500 · Programs &amp; Projects</b>					
<b>8505 · Dues</b>	13,283.96	12,459.00	824.96	106.62%	14,575.00
<b>8506 · Subscriptions</b>	35,340.87	43,496.00	-8,155.13	81.25%	49,220.00
<b>8510 · Contracts w/ Partners/Lndown</b>	16,463.75	133,332.00	-116,868.25	12.35%	160,000.00
<b>8520 · Grants to Others</b>	1,864,249.90	1,170,834.00	693,415.90	159.22%	1,400,000.00
<b>8530 · Program Supplies</b>	35,855.23	47,887.00	-12,031.77	74.88%	57,070.00
<b>8540 · Plants &amp; Materials</b>	26,256.11	57,502.00	-31,245.89	45.66%	65,000.00
<b>8560 · Space Rental</b>	2,252.35	2,566.00	-313.65	87.78%	3,102.00
<b>8570 · Equip Rental</b>	5,838.21	12,460.00	-6,621.79	46.86%	12,960.00
<b>8580 · Vehicles Rent/Lease</b>	5,377.59	4,166.00	1,211.59	129.08%	5,000.00
<b>Total 8500 · Programs &amp; Projects</b>	<b>2,004,917.97</b>	<b>1,484,702.00</b>	<b>520,215.97</b>	<b>135.04%</b>	<b>1,766,927.00</b>
<b>8600 · Training</b>					
<b>8610 · Training/Development Staff</b>	12,178.94	14,086.00	-1,907.06	86.46%	17,050.00
<b>8620 · Training/Development Board</b>	285.00	4,170.00	-3,885.00	6.84%	5,000.00
<b>Total 8600 · Training</b>	<b>12,463.94</b>	<b>18,256.00</b>	<b>-5,792.06</b>	<b>68.27%</b>	<b>22,050.00</b>
<b>8700 · Travel</b>					
<b>8730 · Out of Town Travel- Staff</b>	11,693.61	6,888.00	4,805.61	169.77%	8,030.00
<b>8740 · Out of Town Travel - Board</b>	523.76	834.00	-310.24	62.8%	1,000.00
<b>8750 · Local Mlg, Pkg, Bus - Staff</b>	4,327.01	7,596.00	-3,268.99	56.96%	9,170.00
<b>8760 · Local Mlg, Pkg, Bus - Board</b>	0.00	834.00	-834.00	0.0%	1,000.00
<b>Total 8700 · Travel</b>	<b>16,544.38</b>	<b>16,152.00</b>	<b>392.38</b>	<b>102.43%</b>	<b>19,200.00</b>
<b>8800 · Volunteers &amp; Staff</b>					
<b>8810 · Volunteer &amp; Staff Recog</b>	14,765.93	18,658.00	-3,892.07	79.14%	21,350.00
<b>8820 · Vol &amp; Staff Refreshments</b>	3,914.06	8,474.00	-4,559.94	46.19%	9,850.00
<b>Total 8800 · Volunteers &amp; Staff</b>	<b>18,679.99</b>	<b>27,132.00</b>	<b>-8,452.01</b>	<b>68.85%</b>	<b>31,200.00</b>
<b>8900 · Misc Expenses</b>	1,000.00				
<b>9000 · Capital Outlay</b>					
<b>9010 · Office/Field Equipment</b>	29,820.10	60,500.00	-30,679.90	49.29%	60,500.00
<b>9020 · Vehicles</b>	6,476.00				
<b>9030 · Improvements On Real Propel</b>	0.00	115,000.00	-115,000.00	0.0%	115,000.00
<b>9040 · Purchase of Real Property</b>	1,500.00	6,587,747.00	-6,586,247.00	0.02%	7,587,747.00
<b>Total 9000 · Capital Outlay</b>	<b>37,796.10</b>	<b>6,763,247.00</b>	<b>-6,725,450.90</b>	<b>0.56%</b>	<b>7,763,247.00</b>
<b>Total Expense</b>	<b>4,968,877.16</b>	<b>12,153,006.66</b>	<b>-7,184,129.50</b>	<b>40.89%</b>	<b>14,207,632.00</b>
<b>Net Ordinary Income</b>	<b>1,211,663.17</b>	<b>-6,419,040.41</b>	<b>7,630,703.58</b>	<b>-18.88%</b>	<b>-8,401,344.00</b>
<b>Net Income</b>	<b>1,211,663.17</b>	<b>-6,419,040.41</b>	<b>7,630,703.58</b>	<b>-18.88%</b>	<b>-8,401,344.00</b>

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05/25/23  
Accrual Basis

**EMSWCD**  
**Profit & Loss by Class**  
**July 2022 through April 2023**

		General Fund					Special Funds		TOTAL
		Finance & Operations	Rural Lands	Urban Lands	Conservation Legacy	HIP	Grants Fund	Land Conservation Fund	
Ordinary Income/Expense									
Income									
	4000 · Income	5,590,811.28	46,150.89	47,510.00	15,150.00	29,596.49	23,470.30	427,851.37	6,180,540.33
	Total Income	5,590,811.28	46,150.89	47,510.00	15,150.00	29,596.49	23,470.30	427,851.37	6,180,540.33
	Gross Profit	5,590,811.28	46,150.89	47,510.00	15,150.00	29,596.49	23,470.30	427,851.37	6,180,540.33
Expense									
	5000 · Payroll Expenses	617,976.63	636,862.13	481,018.03	318,922.81	218,558.79	0.00	0.00	2,273,338.39
	6000 · Professional Services	130,540.06	211,775.13	22,965.00	53,639.15	21,179.02	0.00	0.00	440,098.36
	6100 · Admin	7,446.10	25.00	1,890.63	8,318.07	1,184.92	0.00	0.00	18,864.72
	7100 · Occupancy	23,731.24	2,684.47	2,993.42	9,242.52	39,575.85	0.00	0.00	78,227.50
	7500 · Insurance	25,521.00	0.00	0.00	0.00	0.00	0.00	0.00	25,521.00
	8100 · Office Expenses	16,537.23	263.72	4,179.72	423.11	83.89	0.00	0.00	21,487.67
	8200 · Production	9,486.75	0.00	8,191.40	0.00	2,258.99	0.00	0.00	19,937.14
	8500 · Programs & Projects	25,871.57	30,836.84	25,683.52	10,239.10	31,573.29	680,713.65	1,200,000.00	2,004,917.97
	8600 · Training	3,463.01	3,204.91	3,318.35	853.67	1,624.00	0.00	0.00	12,463.94
	8700 · Travel	2,909.28	4,507.21	5,050.53	2,880.92	1,196.44	0.00	0.00	16,544.38
	8800 · Volunteers & Staff	11,364.76	763.24	958.82	5,063.02	530.15	0.00	0.00	18,679.99
	8900 · Misc Expenses	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
	9000 · Capital Outlay	6,476.00	0.00	0.00	0.00	29,820.10	0.00	1,500.00	37,796.10
	Total Expense	881,323.63	890,922.65	556,249.42	410,582.37	347,585.44	680,713.65	1,201,500.00	4,968,877.16
	Net Ordinary Income	4,709,487.65	-844,771.76	-508,739.42	-395,432.37	-317,988.95	-657,243.35	-773,648.63	1,211,663.17
	Net Income	4,709,487.65	-844,771.76	-508,739.42	-395,432.37	-317,988.95	-657,243.35	-773,648.63	1,211,663.17
Annual Appropriation by Program		\$1,406,860	\$1,419,150	\$935,249	\$648,352	\$500,274	\$1,535,000	\$7,737,747	
Percent of Fiscal Year Passed		83%	83%	83%	83%	83%	83%	83%	
Percentage of Appropriation Spent		63%	63%	59%	63%	69%	44%	16%	
Year-To-Date Appropriation by Program (as of 4/30)		\$1,191,541	\$1,176,110	\$788,047	\$545,481	\$434,914			
Year-To-Date Percentage of Appropriation Spent (as of 4/30)		74%	76%	71%	75%	80%			





**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

Approved by the EMSWCD Board of Directors on: 6/5/2023

Previous approved by EMSWCD Board of Directors on: 1/9/12, 12/9/13, 2/5/15, 9/14/15, 5/1/17, 6/7/21

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## In this Policy

In this Policy .....	i
1.0 INTRODUCTION .....	1
1.1 System of Internal Controls.....	2
1.2 Division of Responsibilities.....	2
1.2.1 Board of Directors’ Duties .....	2
1.2.2 Executive Director Duties .....	3
1.2.3 Chief of Finance and Operations (CFO) Duties.....	3
1.2.4 Bookkeeper Duties .....	5
1.3 Chart of Accounts and General Ledger .....	5
2.0 RECEIPTS AND DEPOSITS .....	6
2.1 Funds Received by Mail or in Person at Office.....	6
2.2 Interest and Dividend Income .....	7
2.3 Overall Controls for Revenue .....	8
2.4 Special Contributions .....	8
2.4.1 Gift Acceptance Policy.....	8
2.4.2 Restricted Contributions .....	8
2.4.4 Contributions of Service .....	9
3.0 CASH DISBURSEMENTS .....	9
3.1 Check/Electronic Payment Requests.....	10
3.2 Credit Cards and Charge Accounts .....	11
3.3 Bank Reconciliations .....	12
3.5 Purchasing/Signature Authority .....	13
3.6 Professional Services Contracts .....	14
3.7 Allocation of Expenses .....	14
4.0 PERSONNEL & PAYROLL .....	15
4.1 Personnel Information .....	15
4.2 Timesheets & Payroll Processing .....	15
5.0 BUDGETING .....	16
5.1 Budget Monitoring .....	16
6.0 FINANCIAL REPORTING .....	17
6.1 Financial Reports .....	17
6.2 Monthly Report Processing .....	17
6.3 End of Year Accounting Procedures .....	18
7.0 ACCOUNTING PRINCIPLES & PROCEDURES.....	18



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
 East Multnomah Soil & Water Conservation District

5/18/2023

7.1 Accruals .....	19
7.2 Fixed Assets and Depreciation .....	19
7.3 Capitalization.....	19
7.4 Property and Equipment Inventory .....	19
7.5 Financial Data Cutoff.....	20
8.0 FINANCIAL PRINCIPLES, POLICIES & PROCEDURES .....	20
8.1 Travel and other Business Expenses .....	20
8.2 Financial Audit.....	22
8.3 Debt.....	23
8.4 Reserves and Designated Funds.....	23
8.5 Computer Authorization, Backup and Recovery for Financial Systems .....	23
8.5.1 Authorizations/Passwords .....	23
8.5.2 Backup .....	24
8.5.3 Disaster Recovery .....	24
8.6 Access to Records and Records Retention .....	24
8.6.1 Fiscal Personnel Records .....	24
8.6.2 Records Retention .....	24
8.7 Grants and related Contracts .....	25
8.8 Maintenance of the <i>Fiscal Policies and Procedures Manual</i> .....	26



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

**1.0 INTRODUCTION**

The East Multnomah Soil and Water Conservation District (EMSWCD) Board, Employees, and Volunteers are skilled in, and dedicated to, providing the best information and assistance possible to help conserve the natural resources of the area. As a unit of local government, we are stewards of taxpayer money and are mandated to comply with standards and principles that are dictated by the government and the people we serve. The intent of the following policies and procedures is to guide us in fully utilizing our skills and knowledge for the benefit of the public.

The purpose of this manual is to describe all fiscal and financial policies and procedures in use at EMSWCD. The objectives are to ensure that the financial statements prepared conform to the generally accepted accounting principles (promulgated by the Governmental Accounting Standards Board (GASB)); assets are safeguarded; guidelines of grantors and donors are complied with; internal controls are in place; and finances are managed with accuracy, efficiency, and transparency.

Sections in the manual may contain contextual information, policies, and/or procedures. Each Policy will clearly be prefaced by the word "Policy" and each Procedure will clearly be prefaced by the word "Procedure." These policies and procedures will be reviewed annually and revised as needed by staff and approved by the Executive Director and EMSWCD's Board of Directors.

**POLICY:** All board members, employees, and volunteers are expected to demonstrate ethical behavior, which includes following EMSWCD policies and procedures as identified in this manual. Because EMSWCD is a unit of local government, the Oregon Revised Statutes (ORS 244.010 – ORS 244.400) and Oregon Administrative Rules on ethics also apply. These expectations apply to everyone.

All employees have an obligation to use the resources of the organization (personnel, supplies, equipment, and facilities) in an effective and efficient manner, by monitoring budgets, shopping prudently, soliciting bids, negotiating contracts, and requiring review and authorization for major purchases.

EMSWCD also has an obligation to reduce waste/unnecessary resource usage, and to favor local and more sustainable products, services and methods where cost and additional time necessary are not cost or time prohibitive.

EMSWCD accounting practices are consistent with Generally Accepted Accounting Principles and meet the requirements of state and federal statutes and regulations. These financial management policies and processes are designed to protect and secure the assets of EMSWCD, ensure the maintenance of accurate records of EMSWCD's financial activities, and to ensure compliance with governmental reporting requirements. To be useful, policies and procedures will be available to the individuals who implement them. Updates to these policies will be published upon board approval of said changes.



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

### 1.1 System of Internal Controls

Internal controls are procedures designed to promote and protect sound management practices. Effective internal controls increase the likelihood that financial information is reliable, that the assets of EMSWCD are protected from theft, misuse or accidental destruction, EMSWCD's policies are followed, and that governmental regulations are met. This *Fiscal Policies & Procedures Manual* serves to identify EMSWCD's system of internal controls. An annual review of internal controls is an important tool the board has for fulfilling its fiduciary responsibilities to EMSWCD.

**POLICY:** Internal controls pertaining to accounting records are identified by the Executive Director, the CFO, and Board Treasurer in consultation with the Bookkeeper. The board of directors ultimately approves the internal controls as identified in this *Fiscal Policies & Procedures Manual*.

Whenever there is a change in administrative personnel or a change in the operating structure of EMSWCD that impacts or changes the integrity of any of these controls, the Executive Director and CFO will meet to determine and evaluate the need for any corrective course of action and/or process change.

### 1.2 Division of Responsibilities

Segregation of duties reduces the opportunities for losses, reduces errors, and protects employees and volunteers from unwarranted suspicion. To achieve the objectives of internal controls and separation of duties, EMSWCD maintains accounting procedures in which, to the extent possible and practicable, no financial transaction is handled by any one person from beginning to end.

**POLICY:** To safeguard the cash assets of the organization, individuals who process cash transactions and/or have access to blank check stock will not have signature authority for the bank account(s). Because the number of employees is too small to achieve an ideal segregation of duties, the check signers/e-payment approvers are limited to the Executive Director and Board Members. Check signing/e-payment approvals shall not be a duty that the Executive Director can delegate to another staff in her/his absence. The EMSWCD Board of Directors have sole authority to designate a check signer/e-payment approver in the Executive Director's absence through a special or regularly scheduled board meeting.

The following is a list of personnel who have direct fiscal and accounting responsibilities:

#### 1.2.1 Board of Directors' Duties

Action to take	Timing	Source of Information	Responsible Board Member
1 Reviews and approves the annual budget.	Annually	CFO	Budget Committee / Board
2 Reviews monthly, annual, and periodic financial statements and information.	As needed	CFO	Treasurer/Board
3 Reviews and approves all contracts and/or purchases over \$50,000.00 that have not been pre-approved by the Board.	As needed	ED / CFO / Program Supervisors	Board Chair and/or Treasurer
4 Reviews and approves all non-budgeted expenditures over \$50,000.00.	As needed	ED / CFO / Program Supervisors	Board Chair and/or Treasurer
5 Reviews and advises staff on internal controls and accounting policies and procedures.	Annually	Contracted Auditor CFO	All Board

**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

6 Serve as the back-up check signer, bill pay/ACH/e-payment authorization in Executive Director's absence.	As needed	CFO/Bookkeeper	All Board Directors with check signing/e-payment authority
7 Authorized signers on the bank accounts.	As needed	ED / CFO	Board Chair, Vice Chair, Secretary, and Treasurer

**1.2.2 Executive Director Duties**

Action to take	Timing	Source of Information	Responsible Person
1 Reviews and approves all financial statements.	Monthly and Annually	CFO	Executive Director
2 Ensures that an appropriate budget is developed annually.	Annually (Jan – June)	CFO / Program Supervisors	Executive Director
3 Reviews and approves all program contracts and/or purchases greater than Program Supervisors authorization limit and under \$50,000.00.	As needed	All staff	Executive Director
4 Reviews and approves all grant concessions and expenditures.	As needed	Grant Program Supervisors	Executive Director
5 Serve as the primary check signer, bill pay/ACH/e-payment authorization.	As needed	CFO/Bookkeeper	Executive Director
6 Oversees the adherence to all internal controls.	As needed	CFO / Program Supervisors	Executive Director
7 Makes bank deposits greater than \$50,000 (does not record or create deposit slip)	As needed	Bookkeeper/CFO	Executive Director

**1.2.3 Chief of Finance and Operations (CFO) Duties**

Action to take	Timing	Source of Information	Responsible Person
1 Develops, prepares, reviews and manages annual program budgets.	Annually / Monthly / As needed	ED / Program Supervisors / Other staff	CFO
2 Serves as Budget Officer, appointed by the Board during Budget Preparation season	Annually	Board	CFO
3 Monitors program budgets.	As needed	Bookkeeper / Program Supervisors / Other staff	CFO
4 Inputs adopted budget into accounting software	Annually	Adopted Budget Document/ Program Supervisors	CFO
5 Opens all bank statements, reviews for any irregularities, and reviews and approves completed monthly bank reconciliations.	Monthly	Beneficial bank LGIP / Oregon State Treasury / Bookkeeper	CFO
6 Reviews all payrolls and is responsible for all personnel files.	As needed	Bookkeeper / Program	CFO



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

		Supervisors / Ops Admin Asst	
7 Reviews all reimbursements and fund requests.	As needed	ED / Program Supervisors / Ops Admin Asst	CFO
8 Reviews and approves all inter-account bank transfers.	As needed	Bookkeeper	CFO
9 Reviews all incoming and outgoing invoices.	As needed	Ops Admin Asst	CFO
10 Processes all inter-account bank transfers.	As needed	Bookkeeper	CFO
11 Monitors and manages all expenses to ensure most effective use of assets.	As needed	ED / Program Supervisors / Other staff	CFO
12 Monitors grant reporting and appropriate release of temporarily restricted funds.	As needed	Grant Program Supervisors	CFO
13 Oversees expense and cost allocations.	As needed	ED / Program Supervisors / Other staff	CFO
14 Reviews, revises, and maintains internal accounting controls and procedures.	Annually	ED / Program Supervisors / Finance / Other staff	CFO
15 Reviews all journal entries	As needed	Bookkeeper/ Auditor	CFO
16 Complies with local, state, and federal government reporting requirements, local budget law and regulations pertaining to public funds.	As needed	ED / Program Supervisors / Other staff	CFO
17 Facilitate annual budget process, helps drafts budget message, resolutions, maintains all budgeting records, submits all approved/adopted budget materials, and coordinates TSCC Budget Hearing	Annually	ED/Program Supervisors/TSCC /Other staff	CFO
18 Provides financial information to support the management as requested.	As needed	ED / Program Supervisors / Other staff	CFO
19 Prepares monthly and year-end comprehensive financial statements.	Monthly Annually	Bookkeeper	CFO
20 Oversees annual audit	Annually	Bookkeeper	CFO
21 Enters fixed assets, capital outlay and improvements, maintains fixed asset and depreciation schedule.	Annually	ED/Program Supervisors/Book keeper/Auditor	CFO
22 Makes bank deposits greater than \$50,000 (does not record or create deposit slip)	As needed	Bookkeeper	CFO



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

### 1.2.4 Bookkeeper Duties

Action to take	Timing	Source of Information	Responsible Person
1 Responsible for data entry into accounting system and integrity of accounting system data.	Weekly / As needed	ED / Program supervisors / Other staff	Bookkeeper
2 Processes invoices and prepares checks or initiates electronic payments for signature/authorization	Weekly	ED / Program supervisors / Other staff	Bookkeeper
3 Records cash receipts and makes bank deposits under \$50,000	As needed	ED / Program supervisors / Other staff	Bookkeeper
4 Processes payroll.	Monthly	ED / Program supervisors / Operations Admin Asst	Bookkeeper
5 Maintains general ledger.	As needed	N/A	Bookkeeper
6 Manages Accounts Receivable.	As needed	ED / Program supervisors / Other staff	Bookkeeper
7 Logs and monitors fixed assets.	As needed	ED / CFO	Bookkeeper
8 Monitors debt levels and compliance with debt covenants.	As needed	CFO	Bookkeeper
9 Conducts monthly reconciliation of every bank account.	Monthly	Banking Institutions CFO	Bookkeeper
10 Conducts periodic reconciliations of all accounts to ensure their accuracy.	Monthly / As needed	General Ledger	Bookkeeper
11 Maintains orderly accounting files.	As needed	ED / CFO / Program supervisors / Other staff	Bookkeeper
12 Maintains the chart of accounts.	Annually	CFO	Bookkeeper
13 Participates and assists in the annual financial audit process	Annually	Auditor/CFO	Bookkeeper

### 1.3 Chart of Accounts and General Ledger

**POLICY:** EMSWCD has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so financial statements can be shown by natural classification as well as by functional classification. The Chief of Finance and Operations and the bookkeeper are responsible for maintaining the Chart of Accounts and revising as necessary.

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	The general ledger is maintained using the accounting software QuickBooks.	Periodic basis	Bookkeeper
2	Review the general ledger for any unusual transactions.	Monthly	CFO
3	Approve general ledger.	Annually	CFO



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

Chart of Accounts and Account Structure:

- **The Chart of Accounts** lists all account names and numbers used in EMSWCD's general ledger.
- **The Class List** is a list of codes for programs (classes). The Class number refers to the program, activity, or functional area, to which a transaction relates.
- **The Item List** is a list of activity codes for tracking staff time in QuickBooks. Activities are broken down into major activities, followed by detailed information as applicable.
- **The Payroll Item List** indicates how staff time is to be paid out (e.g., salary, hourly wage, holiday, vacation) and lists taxes and benefits.
- **The Customer/Job List** is a list of funding sources for use in paying staff payroll, payroll liabilities, and other EMSWCD expenses. The customer/job list is also used for tracking the funds used and funds remaining for each source and for providing reports on how the funds of a given source are used.

## 2.0 RECEIPTS AND DEPOSITS

**POLICY:** All funds received need to be documented, secured, and deposited in the bank account as soon as practical. Funds will be delivered to the Bank by the Bookkeeper, Operations Administrative Assistant or other representative of EMSWCD, generally within ten (10) working days of receiving them. If this is not possible, the check/cash will be secured in the locked Financial Records Cabinet or Safe Box until it can be deposited.

### 2.1 Funds Received by Mail or in Person at Office

PROCEDURES					
Step	Action to take	Source of funds	Source of information	Timing	Responsible person
1	Receive and separate checks and cash intended for EMSWCD from other mail and documents.	Business with or debt owed to district	Mail or in-person drop off	As received	Ops Admin Asst or CFO
2	Stamp checks with restrictive endorsement.	Business with or debt owed to district	Mail or in-person drop off	As received	Ops Admin Asst or CFO
3	Enter the date, source, and total in the file: Cash Receipts Log T:\Administrative\Office Management\Invoices & Cash Receipts	Business with or debt owed to district	Mail or in-person drop off	Monthly / As needed	Ops Admin Asst or CFO
4	Clip the check/cash to the respective invoice, any memo, correspondence, or other information that was provided with the checks and deposit into slot of locked safe box for Bookkeeper for preparation of deposit.	Business with or debt owed to district	Mail or in-person drop off	As needed	Ops Admin Asst or CFO
5	Prepare the bank deposit slip, from the packet of cash and checks. Photocopy deposit slip.	Business with or debt owed to district	CFO	As needed	Bookkeeper or CFO
6	Review deposit and initial deposit slip. All checks and deposit slip(s) are	Business with or debt	Bookkeeper	As needed	CFO or designee





**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

	photocopied and the total deposit amount must match exactly the total of checks/cash to be deposited.	owed to district			
7	The original deposit slip is taken to the bank with the cash and checks. An employee other than the reviewer should take the deposit to the bank. Should deposit exceed \$50,000 the CFO or Executive Director will take deposit to the bank but must not be the reviewer as well.	Business with or debt owed to district	Bookkeeper	As needed	Ops Admin Asst, Bookkeeper or an employee other than the CFO/ reviewer
8	Leave a copy of the deposit slip in the bound book of deposit slips.	Business with or debt owed to district	Ops Admin Asst, Bookkeeper or an employee other than the CFO/ reviewer.	As needed	Bookkeeper
9	Enter deposit into the accounting system listing each check separately and identifying revenue source and type. Should an event produce a high volume of small checks from the public the checks may be aggregated in recording the deposit.	Business with or debt owed to district	Bookkeeper	As needed	Bookkeeper
10	Return deposit receipt from the bank.	Business with or debt owed to district	Bank	As needed	Ops Admin Asst, Bookkeeper or employee other than the CFO/ reviewer
11	Attach deposit receipt to the check copies and deposit slip copy. Totals must match.	Business with or debt owed to district	Bookkeeper	As needed	Bookkeeper
12	File the deposit receipt and check copies in the monthly transactions file.	Business with or debt owed to district	Bookkeeper	As needed	Bookkeeper

**2.2 Interest and Dividend Income**

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	Interest and dividend income shall be entered into the accounting system from the bank, money market, and investment statements.	Monthly (as soon as the information is available)	Bookkeeper



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

### 2.3 Overall Controls for Revenue

**POLICY:** The total in the cash receipts log for the day, week, or month should equal the bank deposits recorded in the accounting system during the same time period (note that deposits made after a certain time each day will be recorded the following day). Direct deposits made by outside vendors/entities must include supporting documentation (contract, reimbursement requests, invoices, grant agreements, etc) for reconciliation and bank account balance.

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	Compare the deposits in bank account to cash receipts log, direct deposit documentation, and to the general ledger.	Monthly	CFO/Bookkeeper

### 2.4 Special Contributions

Certain types of contributions require special treatment by accountants preparing audited financial statements.

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	The Bookkeeper, in conjunction with the CFO, enters/records special contributions in the organization's books as requisite for the situation	As needed	Bookkeeper

#### 2.4.1 Gift Acceptance Policy

**POLICY:** EMSWCD's Board of Director's gift acceptance policy for certain contributions is as follows: Stocks, bonds, and other securities should be liquidated as quickly as possible and the proceeds treated as a cash contribution and invested in the Local Government Investment Pool. Technically, gifts of stock should be recorded at fair market value on the date received, and if the sale price is different, a gain or loss should be recorded. The goal of this policy is to liquidate stocks quickly enough that there is little or no gain or loss.

There are gifts that the organization may not wish to receive. These might include items with no fair market value, gifts with dubious restrictions, gifts that will require more time and effort to prepare for sale than they are worth, create or are a conflict of interest, political in nature, or in violation of Oregon Ethics Law

Gifts of real property will be assessed and received in compliance with relevant state and federal statutes.

#### 2.4.2 Restricted Contributions

Restricted Contributions are those where restrictions are placed on the use of the contribution by the donor. Restrictions can be for special purposes, such as to pay for plantings in a specific location, or funds may be restricted to a specific period of time, such as within a specific Fiscal or Calendar Year, or both time and purpose restrictions may be placed on a contribution. Grants and contracts with governments are generally not considered contributions.



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

**POLICY:** EMSWCD may not accept contributions that will benefit a specific individual or other organization without risking a penalty from the IRS. Examples would be a contribution of \$5,000 to hire the donor's nephew for the summer or a contribution for a marketing study to be performed by a specified market research firm.

Restricted contributions must be reported separately on the financial statements, and therefore must be identified in the accounting system, so that the organization can accurately report that the restrictions were met.

Whenever possible the restrictions should be received in writing and should always be restated in detail in the letter acknowledging the gift.

#### 2.4.3 Other Contributions

**POLICY:** Contributions of supplies, furnishings, or equipment are recorded at their fair market value on the date they are received. It is often necessary to estimate fair market value.

Items that would be capitalized if purchased should be capitalized if received by gift.

Non-cash contributions over \$250 must be acknowledged by the recipient to be tax deductible. However, not all gifts to charitable organizations are deductible by the donors, and it is not the responsibility of the receiving organization to provide tax advice to donors. EMSWCD will provide the donor with a form acknowledging the donation as potentially a tax deductible contribution, but will advise them to discuss with the donor's tax advisor or professional.

#### 2.4.4 Contributions of Service

**POLICY:** Contributions of services, if provided by professionals, should be recorded at fair market value at the time the services are provided. For example, lawyers providing legal services or electricians doing wiring without charging should be recorded as contributed services. Instances such as these would require the donor to acknowledge the pro bono or "no charge" in writing. An architect volunteering to lead nature walks would not meet the formal accounting definition of "contributed services."

### 3.0 CASH DISBURSEMENTS

**POLICY:** Cash disbursements will be made by check or electronic payment as per the procedures below.

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	Accurately code each transaction using the established Chart of Accounts.	Weekly	Employees, officers, or bookkeepers processing accounting transactions
2	Approve all invoices for payment.	Weekly	Executive Director (or designee)
3	Prepare and submit check/payment request form with supporting receipts or documentation for authorization by appropriate supervisor or Executive Director. No checks/electronic forms of payment will be processed without an approved request form and supporting documentation.	Weekly	Staff, Program Supervisors, CFO, Executive Director



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

### 3.1 Check/Electronic Payment Requests

**POLICY:** The Executive Director shall approve normal and customary purchases up to \$50,000, which are in the budget line item for the relevant program. Unusual purchases, items over \$50,000, or charges which are over budget will be forwarded to the Board of Directors for approval.

The Executive Director may sign checks or authorize electronic forms of payments that exceed the \$50,000 limit only if prior approval for the expense by the Board of Directors has been obtained. Example #1: EMSWCD enters into a StreamCare contract with XYZ Company for \$90,000 with Board of Directors' approval. When the contract work is complete, XYZ Company invoices EMSWCD for \$90,000. Since the Board of Directors has already approved this expenditure, the Executive Director may sign the check or authorize an electronic form of payment with supporting documentation for \$90,000. Example #2: The Board of Directors awards a grant of \$100,000 to ABC Organization. When ABC Organization completes their project and invoices EMSWCD for \$100,000, the Executive Director may sign the check or authorize an electronic form of payment with supporting documentation for \$100,000 since the Board of Directors has already approved this expenditure.

As an additional control, the Executive Director will not sign checks or authorize any form of payment to him/herself for reimbursement of expenses. All reimbursement forms of payment (checks or electronic) for the Executive Director will be approved by CFO and submitted to a board member for review and signature electronically or at a regularly scheduled meeting.

Every employee reimbursement or purchase request must be documented on the approved form with travel authorization, receipts, nature of business, program allocation, and funding source (if applicable) before applying for reimbursement as established in Section 8.1 of this document.

Check or Electronic forms of payment requests must follow the procedure outlined below. EMSWCD requires both a check/payment requisition and supporting documentation from the payee (e.g. invoice, bill statement, travel document).

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	Payable is received at EMSWCD office by mail or email	Weekly	Staff responsible for expense
2	Payable is labeled with the fund accounting stamp (physical or electronic), reviewed, coded, initialed and routed to direct supervisor for approval.	Weekly	Staff responsible for expense
3	Payable is authorized.	Weekly	Supervisor
4	After the expenditure has been approved, the form is sent to the CFO for review, further authorization, or processing at the next scheduled opportunity.	Weekly	Supervisor
5	Payable is processed.	Weekly	Bookkeeper
6	Expenses are posted to the system.	Weekly	Bookkeeper
7	Check payments: Checks are prepared monthly or for unusual or emergency situations. No checks will be issued payable to "Cash," "Bearer" or any other unidentifiable person or entity. All checks are pre-printed and serially numbered. Blank check stock is kept in a locked file cabinet. Voided checks will have "VOID" written boldly in ink on the face and have	Weekly (except checks or for unusual circumstances or emergency situations)	Bookkeeper



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

	the signature portion of the check torn out. Voided checks are entered into the general ledger and kept on file in order to keep the check serial number. Electronic Payments: Approved expenditures for electronic payments are submitted to the Bookkeeper. Bookkeeper will document, prepare and initiate the payment. Prior to release of the payments, Bookkeeper submits batch to CFO or Ops Admin Asst. CFO/Ops Admin Asst reviews, and determines accuracy, submits batch for release of payments electronically by Executive Director or Board of Director Member in Executive Director's absence. Electronic transactions will have an initiator and an approver. The initiator and approver of a batch cannot be the same individual.		
8	If payable is by check. Prepared checks are submitted to the CFO for review, and initialed and dated. If payable is by electronic payment, batch reporting is downloaded and submitted to CFO for review, initialed and dated.	Weekly	Bookkeeper
9	Review checks or electronic forms of payment for impact on budget.	Weekly	CFO
10	Checks are signed. Electronic payments are approved for processing through financial institution.	Weekly	Executive Director
11	If payment is by check: Mail/distribute checks. If by electronic payment, batch documentation is downloaded and reviewed by Executive Director to match payables authorized. Executive Director approval of electronic payment is downloaded and placed with the payables by the CFO or Ops Admin Asst.	Weekly	Ops Admin Asst, CFO (The employee responsible for mailing checks will not be responsible for recording cash disbursements in the general ledger)
12	All documentation, whether by check or electronic payment, is compiled and filed accordingly.	Weekly	CFO, Ops Admin Asst, Bookkeeper

### 3.2 Credit Cards and Charge Accounts

**POLICY:** Applications for credit cards or charge accounts must be approved by the CFO.

The processes and dollar limits described under Section 3.2 should be used for all credit purchases; only the form of payment is different.

EMSWCD's credit card limit will not exceed \$50,000 in the aggregate for all cards. The Executive Director and CFO will be responsible for determining individual credit cardholders and cardholder limits. Each credit card issued should be assigned to an individual as custodian, who will be responsible for the safekeeping of the card.

The CFO is not an authorized cardholder.

EMSWCD-issued credit cards may only be used for official EMSWCD business. All credit card purchase requests must be approved by one of the above cardholders and his/her direct supervisor. A thorough, written, signed and dated explanation of all unsupported charges (no formal receipt)



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

and/or unapproved charges by direct supervisor (initials) will be required. The Executive Director, CFO and direct supervisor will determine if the cardholder will be held personally responsible for the charge. If this is the case, unsupported and/or unapproved charges will be deducted from the cardholder's next payroll check. As an alternative to wage garnishment, the cardholder may reimburse EMSWCD by check.

All staff members who are authorized to carry an EMSWCD credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized and meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations.

Each cardholder will present a record of all charges and receipts along with their statement to their supervisor for review and approval. Once approved, the authorizing supervisor will give the record of all charges and check/electronic payment request to the CFO or Ops Admin Asst for processing during the next payables run. The Executive Director's statement and request for payment is reviewed and authorized by the CFO.

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	The receipts, invoices and charge slips for all credit card charges and the Check Request-Credit Card form (duly completed and approved by direct supervisor) will be given to their supervisor within one (2) weeks of credit card statement availability online along with other proper support documentation.	Monthly	Card holders
2	All credit card charges will be verified with the monthly statements and attached support documentation.	Monthly	Program Supervisor, CFO, Ops Admin Asst, Executive Director

### 3.3 Bank Reconciliations

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	Bank statements are obtained online from financial institution by the CFO, who reviews the statements and cancelled checks and gives statements and cancelled checks to the Bookkeeper to be reconciled.	Monthly	CFO
2	Monthly bank reconciliations are prepared by the Bookkeeper and submitted to the CFO for approval prior to month end closing.	Monthly	Bookkeeper
3	The CFO reviews all disbursements and deposits monthly and appropriate action is taken on outstanding items in excess of 90 days. After a six-month period has elapsed, outstanding checks will be voided.	Monthly	CFO
4	The Board Treasurer reviews and approves bank reconciliations monthly.	Monthly	Treasurer



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

5	Bank charges and similar transactions are entered into the accounting system from bank, money market, and investment statements at the end of each month by the Bookkeeper as soon as the information is available.	Monthly	Bookkeeper
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### 3.4 Cash Transfers between Bank Accounts

**POLICY:** The Bookkeeper notifies the CFO and prepares a transfer of funds form if funds need to be transferred in order to cover the total amount of payroll, taxes and expenses. The Bookkeeper then submits this form to the CFO who will make the transfer and initial the form and return to the Bookkeeper for recording in the accounting system. The spending limit for the CFO is not applicable in cash transfers between accounts as funds are not expended. Any fund expenditures and spending limitations are addressed according to the policies 3.0, 3.1, and 3.5.

### 3.5 Purchasing/Signature Authority

**POLICY:** The table below details the limits for purchasing/signature authority of EMSWCD staff without prior approval by their supervisor. EMSWCD staff are required to abide by the Fiscal Policies and Procedures in their entirety and ensure that all purchases are for legitimate EMSWCD business purposes. Any purchases deemed to be personal or unauthorized will be dealt with according to the policy set forth in section 3.3 Credit Cards and Charge Accounts.

Position Level	Purchasing Authority Limit	Rationale
Trainee (20T)	\$0	Trainee level - staff in this position level must have their supervisor or the Executive Director approve all purchases
Technician (21)	\$200	Entry level - staff in this position level may make necessary business related purchases up to \$200 without prior approval
Specialist (22)	\$500	Mid-level, professional position - staff in this position level may make necessary business-related purchases up to \$500 without prior approval
Senior Administrator (25)	\$750	Senior-level, professional position - staff in this position level may make necessary business-related purchases up to \$750 without prior approval
Senior Conservationist (26)	\$1,000	Senior-level, professional position – staff in this position level may make necessary business-related purchases up to \$1,000 without prior approval
Program Manager (27)	\$5,000	Senior-level, professional position responsible for managing a program - staff in this position level may make necessary business-related purchases up to \$3,500 without prior approval
Program Supervisor (29)	\$10,000	Senior-level, professional position responsible for managing a programmatic unit - staff in this position





**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

		level may make necessary business-related purchases up to \$10,000 without prior approval
CFO (30)	\$10,000	Senior-level, professional position responsible for managing a programmatic unit - staff in this position level may make necessary business-related purchases up to \$10,000 without prior approval
Executive Director (31)	\$50,000	Signature authority per Public Contracting Resolution No. 2015-09-01
Board of Directors	Over \$50,000	Signature authority per Public Contracting Resolution No. 2015-09-01

### 3.6 Professional Services Contracts

**POLICY:** Individuals or firms providing contract services to EMSWCD must complete and sign the appropriate contracting form and attachments that coincide with the designated category of services, which are kept by the CFO. Policies and procedures governing contracting are found in EMSWCD's "Public Contracting Rules and Procedures" policy (1.2.2) and are not repeated here. Contracting types can be Professional Services Contract, Construction Project Contract, or others outlined in the Public Contracting Rules and Procedures policy.

### 3.7 Allocation of Expenses

**POLICY:** Some expenses incurred by EMSWCD benefit all, or most, of the functional activities, and the costs may therefore be divided between the programs that are benefiting. Expenses commonly benefiting all programs include:

- a) Time of the Executive Director, CFO, Operations Administrative Assistant, Executive Assistant, Facilities & Fleet Manager, and IT & Analytics Specialist charged to "Finance & Operations" (not directly to other activities);
- b) Telephone;
- c) Certain furnishings and equipment;
- d) Public Relations or promotional items available to all programs;
- e) Bookkeeping, accounting, and audit fees;
- f) Certain software programs; and
- g) Office supplies (general, available to everyone).

If an allocation of shared expenses is requested by the Board, it may be done for the whole year as a part of the audit. The allocation method needs to be supported by adequate documentation, be applied equitably to all activities, and be applied consistently over time.

Expenses that benefit the entire organization may be allocated among the programs or activities according to the number of employee hours (not dollars) spent in each program or activity. Such an allocation methodology presumes that, for example, the proportion of telephone use by a program will be almost the same as the proportion of employee hours worked on that program.

The "hierarchy" of expenses should be:

- a) Any expense that directly benefits an activity should be charged to that activity. The individual requesting the payment is responsible for accurately coding the request.





**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

- b) Any expense that benefits more than one activity, but not all, should be equitably divided between those activities. The individual requesting the payment is responsible for accurately coding these requests.
- c) Expenses that benefit all activities should be divided (allocated) between all activities.

#### **4.0 PERSONNEL & PAYROLL**

**POLICY:** Every employee will have a personnel file containing information specific to payroll, payroll taxes, and deductions; and job specific information such as resumes, job descriptions, and performance evaluations. Payroll records will be used to record salaries and wages, earned time off and employer/employee contributions and withholdings. Benefit selection and materials, I-9s, and other health or benefit related personnel materials will be stored in a separate file from the personnel file to maintain confidentiality and as part of proper HR personnel record storage.

##### **4.1 Personnel Information**

**POLICY:** Each new employee will complete the following forms:

- a. New Employee Information (partly filled out by supervisor)
- b. IRS form W-4 and Oregon form W-4
- c. Deduction Authorization Form
- d. Direct Deposit Authorization Form
- e. Health Insurance Enrollment Form
- f. Life Insurance Form
- g. Retirement Form

The Executive Director and employee together complete the Immigration and Naturalization Service form I-9, which is filed in a separate notebook in alphabetical order by employees' last names. The separate notebook for I-9s prevents INS representatives from seeing other items in the personnel files. The identification presented by the employee should be photocopied and attached to the form I-9.

Whenever an employee changes positions or pay rate a "Change of Status" form is completed by their supervisor and authorized by the Executive Director. Changes in rate of pay, other than for annual increases and annual adjustments to the salary schedule to account for inflation, may be approved by the Executive Director. The Executive Director cannot approve his/her own "change of status" form or change in rate of pay.

The employee must complete a new Deduction Authorization form whenever they wish to change payroll deductions. The form is kept in the Personnel file.

Whenever an employee wishes to change direct deposit of their pay, a new Direct Deposit Authorization form is completed and kept in the Personnel File.

Whenever tax allowance information is changed, the employee must complete a new W-4, which is kept in the employee's personnel file.

##### **4.2 Timesheets & Payroll Processing**

**POLICY:** The Bookkeeper emails non-negotiable check stubs to all employees as documentation of their Direct Deposit payroll information.

Throughout the payroll process, the Bookkeeper checks off each task in the process on the Monthly Payroll Checklist. At the end of the process, the CFO reviews the Monthly Payroll Checklist with the Bookkeeper and notes approval by initialing each step. The purpose of the Monthly Payroll Checklist review process is to catch errors, if possible, to be corrected at the next payroll process and to ensure



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

all steps in the payroll process are completed in a timely manner and all deadlines are met, particularly with regard to the payment of payroll taxes.

Payroll will be prepared in accordance with the personnel policies.

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	New employee information and updated employee information is entered into the accounting system.	As-needed	Bookkeeper
2	Timesheets are completed using the Excel spreadsheet timekeeping program.	Timesheets for the pay period are due the day after the pay period ends.	Each employee
3	Employees' timesheets are reviewed and necessary changes are discussed with the employee.	Monthly	Staff supervisor/CFO/Ops Admin Asst
4	All timesheets are checked to ensure they have been completed; supervisors are notified of any missing timesheets.	Monthly	CFO/Ops Admin Asst
5	Payroll information is entered, paychecks and tax deposits are created, and Direct Deposit information is transmitted via the accounting system.	Two business days prior to the end of the month.	Bookkeeper
6	Payroll tax reports, W-2 forms and 1099 forms are prepared and transmitted as needed, meeting deadline requirements.	As needed	Bookkeeper
7	Payroll tax preparation verified.	On a quarterly basis	Bookkeeper/CFO
8	W-2/1099 preparation verified.	On an annual basis	Bookkeeper/CFO

## 5.0 BUDGETING

**POLICY:** The budgetary process shall comply with applicable state and federal laws and with guidelines established by the Board of Directors. An annual budget is prepared based on historical costs, environmental scanning and future directions as established by the Board of Directors. Budgets will be prepared and monitored at the program or functional activity level.

### 5.1 Budget Monitoring

**POLICY:** The CFO will take the FY budget and all subsequent budget adjustments as soon as they are approved by the Board and input detailed budget data into QuickBooks so that "budget to actual" reports can be produced. This will allow management to monitor revenues and expenditures by program, to keep abreast of any issues that arise, and to communicate progress or adjustments to the Board for review.



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

## 6.0 FINANCIAL REPORTING

**POLICY:** EMSWCD will utilize a double entry system for accounting for all funds. Adequate documentation will be maintained to support all general entries. The CFO will be responsible for compiling monthly, quarterly and year-to-date reports on all programs.

### 6.1 Financial Reports

**POLICY:** The Executive Director, CFO, Program Supervisors, and the Board will decide what reports will be most useful, as well as the timing and format. Monthly reports which analyze EMSWCD's financial position and programs will be presented to the Board of Directors and included in Board packets. The following reports will be produced:

- a. Statement of Financial Position (Balance Sheet), accrual basis;
- b. Statement of Activities (Income Statement aka Profit & Loss Statement), year-to-date, year-to-date comparison (last fiscal year), difference in dollars, and/or percentage difference, accrual basis; and
- c. Statement of Activities (Income Statement aka Profit & Loss Statement), accrual basis, by Class (for each functional area).

Any adjustments that would impact the financial reports should be submitted to the CFO, who will make adjustments in the accounting system and reissue reports if requested. The Bookkeeper will make a back-up of the accounting system on a weekly basis and create an external back-up copy on a monthly basis.

### 6.2 Monthly Report Processing

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	<p>The following should be gathered on a monthly basis:</p> <ol style="list-style-type: none"><li>a) Statements and Adjustment notices from the bank(s);</li><li>b) Accounts receivable/payable information as well as copies of any invoices to or bills from other entities that have not been input into the accounting system;</li><li>c) Any new information about programs, funding sources, regulations, or reporting requirements that might require new classes or categories, or that might require a change in the format or appearance of the financial statements; and</li><li>d) Any other adjustments or changes needed for the monthly financial statements.</li></ol> <p>Copies of all materials provided to the Bookkeeper should be kept in the financial file, one file for each month. Because entries can be changed and backdated in the accounting system, it is very important to keep printed copies of the end of month reports on file.</p>	As soon as practical after the end of each month	Bookkeeper

**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

2	Upon completion of the monthly bank reconciliations, the monthly journal entries will be formulated. The monthly general journal entries may include expensing of prepaid insurance recording interest revenue and other entries as appropriate	Monthly	Bookkeeper
3	The monthly journal entries are reviewed, corrected and/or adjusted if needed, and approved.	Monthly	CFO
4	The financial statements are prepared and reviewed by the CFO and Executive Director and approved before being sent to the Board of Directors.	Monthly	CFO
5	A budget to actual expense report is prepared for the Executive Director and the Board of Directors to be included with the monthly financial statements.	Monthly	CFO
6	The adjusted financial statements are included in the Board of Directors meeting packets to be reviewed and approved by the Board at the next available meeting.	Monthly	CFO and Ops Admin Asst
7	The monthly financial statements are presented by the CFO at the next available meeting and be approved if action items are required..	Monthly	Board of Directors

**6.3 End of Year Accounting Procedures**

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	Upon completion of the June financial statements (the cutoff for June financial statements is extended to six weeks after year end), the preliminary year-end report is prepared by the CFO for review.	On or before the 2 <sup>nd</sup> week of August of each year.	CFO
2	The CFO prepares for the annual financial audit and for working with the outside accountants to complete the audit (see Section 8.3).	Annually	CFO
3	The CFO works in conjunction with the contracted, independent auditor to prepare the year-end financial statements, in accordance with generally accepted accounting principles, as stipulated by the Governmental Accounting Standards Board (GASB).	Annually	CFO
4	The financial statements should be sent to the Executive Director one week prior to the mailing of the Board packet in order to facilitate the review.	Annually	CFO
5	The Executive Director approves the financial statements before they are sent to the Board of Directors.	Annually	Executive Director
6	The Board of Directors approves the year-end financial statements at its Annual Meeting.	Annually	Board of Directors

**7.0 ACCOUNTING PRINCIPLES & PROCEDURES**

**POLICY:** EMSWCD's accounting principles will be consistent with all applicable laws, including the Generally Accepted Accounting Principles, stipulated by the GASB. Certain procedures resulting from these accounting pronouncements and releases are discussed below.



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

### 7.1 Accruals

**POLICY:** In order to ensure a timely close of the General Ledger, the EMSWCD may book accrual entries. Some accruals may be made as recurring entries. Accruals to consider shall include:

- a) Monthly interest earned on money market accounts, certificates of deposits, etc.
- b) Recurring expenses, including employee vacation accrual, prepaid corporate insurance, depreciation, etc.

### 7.2 Fixed Assets and Depreciation

**POLICY:** Fixed Assets are items that cost \$5,000 or more and that will be used for more than a year. Under certain circumstances, some items may be considered fixed assets that are less than \$5,000. All employees share responsibility for maintaining an accurate and up-to-date inventory of fixed assets.

Depreciation for fixed assets is recorded annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Fixed assets (and associated depreciation periods) include items such as:

- |   |                       |
|---|-----------------------|
| a) Office furniture and equipment - field equipment | 60 months – 5 Years   |
| b) Computer hardware                                | 36 months – 3 years   |
| c) Computer software                                | 36 months – 3 years   |
| d) Leasehold improvements                           | Length of lease       |
| e) Building and building improvements               | 360 months - 30 years |
| f) Parking lot and landscaping                      | 120 months – 10 years |
| g) Vehicles   | 120 months – 10 years |

Any impaired assets discovered during the property and equipment inventory will be written down to their actual value.

Whenever capital purchases are made, an additional copy of the invoice and check are made to place in the fixed assets file.

Whenever fixed assets are disposed of, the employee initiating the disposal must notify the CFO and Executive Director in writing.

### 7.3 Capitalization

**POLICY:** Assets will be capitalized when a purchase takes place that costs \$5,000 or more individually or is part of a capital project with which combined costs would exceed \$5,000 or the cost is associated with the services of a professional during a real estate transaction (i.e. attorney, land surveyance, appraiser, etc). All capitalized assets will depreciate in accordance with EMSWCD's depreciation policy. Assets purchased or received by donation that cost less than \$5,000 individually will be expensed in the period purchased.

### 7.4 Property and Equipment Inventory

**POLICY:** A Fixed Asset Log will be maintained by the CFO, including date of purchase or donation, asset description, purchase/donation information, cost/fair market value, purchase/donor source, identification number, life of asset. The Log may be reviewed by the Executive Director, Bookkeeper, and Auditor



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

EMSWCD's property and equipment inventory document will contain sufficient information for insurance requirements as well as include unique identifiers, such as an identifying tag or model/serial number (computer equipment inventory is logged separately).

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	A physical inspection and inventory of property and equipment will be completed and recorded in an electronic document.	Annually	Ops Admin Asst or CFO
2	The inventory of all fixed assets will be reconciled with the general ledger balances; inventory and accounting records will be adjusted accordingly.	Annually	CFO/Auditor/Bookkeeper

### 7.5 Financial Data Cutoff

**POLICY:** The monthly financial statements are due to the Board no later than six weeks after the month-end. Any payables or other information not available by three weeks after a month's end will be classified in the next period. The Bookkeeper may need to use estimates if final information is not available on a significant additional transaction.

The draft, unaudited year-end financial statements are due to the Board seven weeks after the year's end. For these reports a cutoff of six weeks will be used. Since the year-end is the most important cutoff period, the general ledger will continue to be held open for additional material transactions through the conclusion of the financial audit fieldwork.

## 8.0 FINANCIAL PRINCIPLES, POLICIES & PROCEDURES

### 8.1 Travel and other Business Expenses

**POLICY:**

Travel Authorization: All employees who expect to incur business-related travel expenses must get Travel Authorization from his/her direct supervisor. An email from the supervisor authorizing the travel is acceptable provided that travel details of the trip (start and finish dates, expected expenses) are stated in the e-mail.

Travel Advances: Stipends may be advanced when appropriate. The amount is determined on the basis of location, duration of stay and other arrangements. Staff should complete a request form and have it authorized by his/her supervisor. When submitting expense reports, staff should deduct the advance from total expenses and submit EMSWCD's official excel sheet expense report for any amount remaining.

Expense Reports and Approval Requirements: The requirements for expense reports and approvals are as follows:

- Expense reports are due within 30 days after return from the trip during which the expense was incurred. If staff is unable to meet this deadline, staff is responsible for contacting the Finance and Operations Unit and informing them of the timing and approximate amount of the expense report.
- Scanned, copied, or photographed copies of expense reports are acceptable.
- Expense reports will be processed like any other invoice.
- Expenses incurred in a foreign country charged on the corporate charge card should be reimbursed based upon the converted rate per the statement.



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

- e) All expenses included on the expense report must be accompanied by a valid and original receipt, scanned copy of original receipt, or email copy of receipt.
- f) All expense reports must be approved and signed by the supervisor.
- g) EMSWCD reserves the right to withhold reimbursement while it investigates expense report items.
- h) These requirements may be modified at any time at the discretion of the Executive Director (accompanied by any necessary Board approval).

Substantiation Requirements: All expenses must be accompanied by EMSWCD official excel sheet template (duly completed) and all receipts or supporting documentation. Failure to provide such will result in denial of reimbursement. EMSWCD does not offer a *per diem* rate. The amount disclosed in the spreadsheet must be in US dollars.

Falsification of Expenses: The submitting of fraudulent receipts or falsified expense reports by an employee may result in loss of that employee's reimbursement privileges and his/her job.

Reimbursable Expenses: The following are reimbursable:

- a) Office Equipment
- b) Office Expense (Service)
- c) IT Equipment
- d) IT Expense (Service)
- e) Airfare
- f) Lodging
- g) Taxi
- h) Mileage/Other Transportation
- i) Meals & Entertainment – (In-town or out-of-town)
- j) Postage
- k) Dues and Subscriptions
- l) Telephone – Cell phone and Internet
- m) Gifts and Promotions

Note: "Tips" are not a separate category. Incorporate them into the cost of the product or service you received, it is preferable for the tip to be indicated on the receipt.

Mileage: When using a private vehicle for EMSWCD business, the traveler is entitled to claim roundtrip mileage at the IRS-determined federal rate per mile. Mileage from home to the shop or office is not reimbursable. The destination and reason for all mileage claimed must be included on the official District Excel template.

Meals: When expensing meals, please note the following:

- a) Detachable tabs from dinner checks are not considered valid receipts and will not be accepted. A register receipt or a copy of the dinner check must be submitted;
- b) Tips may not exceed 20% of the cost of the meal;
- c) If there are multiple receipts for one meal, please list separately (do not add);
- d) Receipts should describe who attended and the business purpose. This information can be written on the back of the receipt itself or on the expense report;
- e) For international travels, meals of less than \$10.00 value (in case no receipt was provided) will not require a receipt, but must be included on the official District excel sheet.

Non-Reimbursable Expenses: The following are not reimbursable:

- a) alcohol or tobacco
- b) personal car repair





**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

- c) personal credit card interest charges
- d) day-care for children or pets
- e) fees for upgrades of air, hotel, or auto
- f) spouse's or family's expenses (if accompanying District employee on trip)
- g) toiletries
- h) theater, cinema or opera tickets
- i) traffic citations (parking tickets or fines)
- j) nonbusiness related activities and events
- k) Other expenses that are not directly related to specific activities of EMSWCD
- l) Other personal losses while on District business.

## 8.2 Financial Audit

The annual financial audit is one of the most important tools the Board has for fulfilling its fiduciary responsibilities to EMSWCD.

**POLICY:** The Board of Directors will select and approve the public accounting firm which will perform the year-end financial audit.

The CFO and Bookkeeper will be responsible for scheduling the audit, preparing the information needed by the auditors and answering questions during the audit.

The Board will review and approve the financial audit.

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	Prepare and submit auditor recommendation to the Board.	No later than August of each year	CFO and Executive Director
2	Select and approve public accounting firm for annual audit.	No later than August of each year	Board
3	Sign the audit engagement letter.	No later than August of each year	Executive Director and the Board Chair or Board Treasurer
4	Contact the independent accountants to schedule the work needed to complete the audit.	No later than August of each year	CFO
5	Ensure adequate space is provided for the independent accountants to work in District offices.	September of each year	CFO
6	Work with the independent accountants to determine what confirmations will be required and ensure all required confirmations are prepared and mailed out in a timely manner.	Fall of each year	CFO
7	Collect information and prepare required schedules per a list that the selected public auditing firm will provide. This may include but not be limited to: the complete general ledger for the year, a chart of accounts, bank statements, paid invoices, cash receipts log, payroll records, contract files, fixed	Fall of each year	CFO





**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

	asset log, lease agreements, insurance policies and board minutes.		
8	Be available at all times throughout the audit to facilitate the work of the independent accountants.	Fall of each year	CFO and the Bookkeeper
9	Schedule time to meet with the independent accountants during the audit.	As needed throughout the fall of each year.	CFO
10	Be available for any work which the CFO may delegate to him/her.	Fall of each year	Operations Admin Asst
11	Plan audit exit meeting with the independent accountants at the end of the audit	Fall of each year	CFO
12	Attend the audit exit meeting at the conclusion of the audit; discuss any issues raised, review the audit journal entries, evaluate the audit process and plan improvements for the following year.	Fall of each year	CFO, Bookkeeper or Board Treasurer or designee
13	Present the audit to the Board.	Fall of each year	CFO
14	Approve the audit findings.	Fall of each year	Board

### 8.3 Debt

**POLICY:** Board approval is required for incurring any debt by EMSWCD other than operating trade payables and budgeted payroll payables. The Executive Director and the CFO will be authorized to negotiate such debt as needed by the Board of Directors.

Any loan covenants and restrictions will be reported to the Board when the debt is authorized. The CFO will periodically review these covenants and report to the Executive Director if there are any violations or potential violations of the covenants.

The Executive Director, CFO and Board Chair or Treasurer will sign any debt agreements after receiving full Board approval.

The Bookkeeper will reconcile the general ledger debt balances to statements or amortization schedules each month. In addition, accrued interest will be recorded in the general ledger as needed.

### 8.4 Reserves and Designated Funds

**POLICY:** The Board of Directors may designate portions of the net assets of EMSWCD for specific purposes.

Designation of net assets will be made by resolution of the Board. A purpose and timeline must be specified for each designated fund. The designation may also specify whether a separate cash fund is to be used.

### 8.5 Computer Authorization, Backup and Recovery for Financial Systems

#### 8.5.1 Authorizations/Passwords

**POLICY:** The Bookkeeper will maintain a record of all authorized users and the level of access for each user as related to the financial systems of EMSWCD. The CFO maintains the admin-level password access to the financial systems, not including payroll services. The Bookkeeper has all other access, including payroll, but not admin-level password access.



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

### 8.5.2 Backup

**POLICY:** The backup procedures for EMSWCD financial systems are designed to maintain records of various periods until that period is closed. Backups of financial information will follow the procedures outlined below.

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	A backup file will be maintained of the yearly accounting data prior to the close. This backup will be maintained until the subsequent year accounting data is backed up and closed.	Annually	Bookkeeper
2	A backup file will be maintained of the accounting data for each month until that month is again backed up the subsequent year.	Monthly	Bookkeeper
3	A backup file will be maintained of the accounting data for each week, as of Tuesday evening, until that week is backed up the subsequent month.	Weekly	Bookkeeper or CFO
4	Ensure all appropriate backups are made.	End of each week	Bookkeeper or CFO

### 8.5.3 Disaster Recovery

**POLICY:** The Bookkeeper is responsible for maintaining the disaster recovery plan for the accounting software and for periodically testing the plan. In the event of a serious damage to the offices of EMSWCD, arrangements have been made to process certain accounting records at the offices of The Bookkeeping Collaborative, LLC., 1002 SE 50th Avenue Portland, OR 97215.

### 8.6 Access to Records and Records Retention

Public access to District records and records retention is governed by various laws/rules, statutes of limitations and common sense. Certain documents must be retained indefinitely, while others may have little use after a year.

**POLICY:** The records of EMSWCD are generally open to public inspection due to IRS rules, open records laws and the spirit of public service. However, certain information is not open to public examination and may only be released with the permission of the Executive Director. Questions in this area are to be resolved by the Executive Director. If the answer to a request is unclear the Executive Director may contact EMSWCD's attorney for consultation.

#### 8.6.1 Fiscal Personnel Records

**POLICY:** All requests for personnel records, job references and credit inquiries will be referred to the Executive Director and the CFO.

#### 8.6.2 Records Retention

**POLICY:** EMSWCD records will be retained as outlined in Policy 1.2.1 Record Retention Schedule. In compliance with that schedule records should be maintained only as long as they serve a business purpose or until all legal requirements are met. While there are no specific standards that will cover all situations, the following are some of the factors that should be considered: 1) Federal, state, and local statutes and regulations; 2) Industry requirements or standards; 3) Potential claims or litigation; and 4) Contract requirements.



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
East Multnomah Soil & Water Conservation District

5/18/2023

Prior to discarding records, the permission of the Executive Director is required to ensure that there is no reason that an exception should be made to the records retention policy. All discarded documents are to be shredded or sent to a recycling company, which has a confidentiality agreement with EMSWCD.

### 8.7 Grants and related Contracts

**POLICY:** Complete grant and related contract files will be maintained by the Grants Program Manager (for SPA, SPACE, PIC and other assigned granting opportunities), Land Legacy Program Manager (for Land Legacy Grants), Rural Lands Program Manager (for CLIP grants), and Urban Lands Program Manager (for any urban assigned granting opportunities).

Grant and related contract files will contain at least the following documents: signed copy of grant/contract and all appendices, application and budget, correspondence, periodic billings and documentation supporting the billings.

Grant and contract expenses billings will be done according to funding source requirements based on reimbursements of expenses, units of service or equal installments as required. For billings based on a reimbursement of expenses, a copy of the program expenses and any reconciliations to the billing will be maintained. For billings based on units of service, a copy of the detailed units of service will be maintained.

The relevant program manager and CFO will each approve billings prior to issuance and payment.

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	Grant and related contract expenses billings will be prepared, submitted and filed.	Upon receipt	Relevant program manager or his/her assignee
2	All necessary supporting documentation will be maintained.	On-going	Relevant program manager or his/her assignee
3	Billings will be approved prior to issuance and payment.	On-going	CFO



**Policy 1.5.1: Fiscal Policies and Procedures Manual**  
 East Multnomah Soil & Water Conservation District

5/18/2023

**8.8 Maintenance of the *Fiscal Policies and Procedures Manual***

The *Fiscal Policies and Procedures Manual* is critical to the accounting, finance, human resources and internal control functions of EMSWCD.

**POLICY:** The CFO is responsible for maintaining the *Fiscal Policies and Procedures Manual*.

All proposed changes to the *Fiscal Policies and Procedures Manual* must be approved by the Executive Director and Board.

The *Fiscal Policies and Procedures Manual* will be dated with the date of each approved revision.

PROCEDURES			
Step	Action to take	Timing	Responsible person
1	The Fiscal Policies & Procedures Manual is reviewed and proposed changes, if any, are formulated.	As needed	Bookkeeper and CFO
2	Any proposed changes to the Fiscal Policies & Procedures Manual must be approved in writing.	Annually	CFO, Executive Director and Board
3	When changes to routine accounting practices are made or identified as being needed throughout the year, a review of the Fiscal Policies and Procedures Manual will be made to determine if a revision is required. Any needed revisions to the manual will be kept on file to incorporate into the formal annual update.	On-going throughout the year	CFO and/or Bookkeeper