



Board of Directors Meeting Agenda

East Multnomah Soil and Water Conservation District

Wednesday, September 6, 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 5 min	Welcome and meeting called to order: <ul style="list-style-type: none">• Introductions• Review/revise agenda• Review previous action items• Review/approve August Board Meeting Minutes	Information/ Decision	Zimmer- Stucky	a) 8/16/2023 Board Meeting Minutes Previous Action Items
2	6:05 5 min	Time reserved for public comment and introductions ¹	Information	Public	N/A
DISTRICT BUSINESS					
3	6:10 30 min	Executive Director Recruitment Process Update	Information	Motus Recruiting	a) Updated Timeline
4	6:40 20 min	Executive Director and Leadership Team Updates & Something to Celebrate	Information	Leadership Team	a) ED & L-Team Updates Memo
5	7:00 15 min	2024 PIC Grant Application Goals and Criteria	Discussion/ Decision	Kent	a) Interim Grant Program Goals
6	7:15 50 min	Land Legacy Program Discussion	Discussion/ Decision	Shipkey	a) LLP Modifications
FINANCE AND OPERATIONS					
7	8:05 10 min	<ul style="list-style-type: none">• Monthly Financial Reports: June 2023 & July 2023	Information	Mitten	a) June 2023 Financial Reports b) July 2023 Financial Reports

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

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



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BOARD OF DIRECTORS BUSINESS					
8	8:15 10 min	Board of Directors Discussion <ul style="list-style-type: none">Scheduling & Offsite Board Meeting options	Discussion	Board of Directors	N/A
CLOSING ITEMS					
9	8:25 5 min	<ul style="list-style-type: none">Announcements and remindersAction itemsAdjourn meeting	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	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	
Jim Carlson	Director - At-Large 1	Treasurer	X	X	X	
Jasmine Zimmer-Stucky	Director - At-Large 2	Chair	X	X	X	
Upcoming Schedule						
FY23-24	2023	July	5		31	17
		August	16			
		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			

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

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

8/28/2023



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

Wednesday, August 16, 2023

6:00pm- Call to Order

Zimmer-Stucky, called to order the regular meeting of the EMSWCD Board of Directors at 6:00pm on Wednesday, August 16, 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), Jim Carlson (At-Large 1 Director, Treasurer), Joe Rossi (Zone 1 Director)

Staff: Nancy Hamilton (Executive Director), Dan Mitten (Chief of Finance & Operations), Heather Nelson Kent (Community Outreach & Engagement Program Supervisor), Matt Shipkey (Land Legacy Program Manager), Asianna Fernandez (Executive Assistant) (virtual), Jeremy Baker (Senior Rural Conservationist)

Guests: Dreshawn Vance (Motus) (virtual), Orlando Williams (Motus) (virtual)

Changes to the agenda: N/A

Time reserved for public comment: N/A

Previous action items:

- Fernandez to send NAYA celebration invitation to Board. -Done
- Fernandez to schedule Masterson, Rossi, Steele, and DiLeone meeting at HWF. -Done
- Hamilton to share the policy language around the process for employees to express grievances of the ED with Masterson. -In progress
 - **Action Item: Fernandez to send the policy language around the process for employees to express grievances of the Executive Director to Masterson/Personnel Committee Chair.**
- DiLeone to send template for Ag Management Plans to Masterson. -Done
- Fernandez to send Rossi the July Personnel Committee Meeting invitation. -Done
- DiLeone to send the full Mosaic Ecology LLC contract to the Board. -Done
- Fernandez to Send the Board the meeting recordings moving forward.
- Leadership Team to link their monthly updates to their program areas' Annual Workplans. -Done

6:04pm- Approval of minutes

MOTION: Guebert moved to approve the July 5, 2023, Board of Directors Meeting Minutes, Carlson 2nd. Motion passed unanimously (5-0).

6:05pm- Executive Director Recruitment Update

Vance gave an update on Motus' process of recruiting EMSWCD's next Executive Director. Currently, Motus is still conducting listening sessions, and has one more listening session with a Board Member to get through. Will provide a collective overview of all the sessions and survey, including the Board and Community sessions once those are all finished after next week.

Vance then gave an overview of the qualities and skills that have come up as interests in the next Executive Director from the staff listening sessions. Those included: focus on managing teams, communication (internal and external from the District), teamwork and transparency, a continuous

8/28/2023



interest in learning about DEI, community engagement (rural and urban), strong leadership, advocacy, partnerships, knowledge of local and overall environmental issues, etc.

Williams highlighted that Motus usually likes to pay close attention to the key aspects that came up around the next ED of being able to build and foster a relationship between Board and Staff.

Vance These listening sessions help us work with the Board to build the interview questions, and Motus' internal rubric and themes for recruitment of the next ED.

Vance Motus is currently working on the Job Announcement, a tool used to complement recruitment, providing candidates with more information on the role and tells a story about the organization. It will be on the Motus website and executive search sites they use. We will provide a link to both the announcement and description for the District to share as well as sharing it to Motus' contacts and social media as well.

Williams Social media does help tell the story about the District and help share the position. Something that has been happening recently is that because of our work with Metro and other environmental organizations, we have had high profile candidates reaching out with preliminary interest in the position already. They are the ones who are already connected to the organization and have heard from inside sources. Motus is expecting quite a bit of enthusiasm around the announcement.

Zimmer-Stucky The announcement still needs some final edits.

Hamilton has been working with Motus' Marketing director in creating the job announcement, for the Board to discuss.

Vance walked the Board through Motus' expected timeline for the rest of the process.

- Currently in the Discovery phase- listening sessions.
- Will move into Candidate Search phase soon- starting with the job announcement going live next week.
- Will move into prescreening applicants, talking to referrals, and vetting the market as well.
 - Having daily and weekly conversations with applicants to keep them interested through the timeline.
- September Board Meeting: Motus to provide a high-level overview of 2-3 candidates who seem to fulfill the job requirements and requests from listening sessions.
 - This is to calibrate the initial search between the District and Motus.
- Early October: Motus will present to the District the top 7-10 candidates and answer questions. They would have been vetted at least 3 times by this point. Motus will then be able to go back to the candidates with any questions from the Board. The board will also choose which ones they want to go through to the interview phase.
- Interviews:
 - Round 1 and 2: begins mid-September.
 - Round 3 Meet and Greets: individuals who were not part of round 1 or 2 interviews.
 - Finalists meet the staff and prepare a presentation.

Williams Recommended not doing more than 2 interviews a day to avoid interview-fatigue.

Williams It's not unusual to have 2 groups of panelists, would recommend the Board remains the key hiring committee for the ED. If an organization wants to have another panel made of staff members, each interviewee will have to go through at least two separate interviews per round, making it a lengthier process and impacting the candidate's experience. Would recommend the staff panelists participate in the meet and greets instead.

8/28/2023



Guebert In the position descriptions, seems like the primary responsibilities is also a list of necessary skills. Would like to see a little more Job Description or Knowledge, Skills, and Abilities-type of language in the job announcement. Believes the first two pages could be condensed a bit more to add in that language.

Hamilton Figured it should hold more practical language instead of what the Board is exactly looking for in a candidate. Didn't want the announcement to be too long as well.

Masterson If the board feels comfortable with it, is it OK to delegate Zimmer-Stucky and Masterson to make the final decision on the announcement?

Rossi Thought the candidate would want to see the exact role they would be coming into and what actions they'd take. Seeing a check list of skills doesn't sound very exciting. How do we stand out as an organization that someone would want to join?

Hamilton Maybe that kind of language can go into the introduction, and we can add more of the skills back into the announcement.

Carlson agrees with Rossi in terms of making it sound exciting.

Masterson agrees, wants to try to get into the mindset of the candidate and add some language around what the job is. This could be our first impression for some candidates.

Rossi Warns to be careful that we don't put too much in terms of a list of skills that might deter a candidate who won't fit the whole list, we can have our internal check list to use, but it doesn't need to be for the candidate to see.

Dreshawn When it comes to screening candidates, we do allow them to tell us first about their background and they they're interested in the position, then we rate that based on the language Motus received in the listening sessions and job description, and then we turn around and give the candidate some high-level insight to the listening sessions in order to be transparent that we're working directly with the Board and Staff, and externally.

Williams confirmed that the Board is explaining the difference between a job announcement and job description perfectly.

MOTION: Guebert moved to delegate authority to Masterson and Zimmer-Stucky to make final decisions on the Job Announcement document, Rossi 2nd. Motion passed unanimously (5-0).

Motus representatives left at 7:03pm.

7:05pm- Building Modifications Project & Contract Review

Mitten sent the Board all the details for the building modifications, as well as a draft of the contract separately from the Board Meeting Packet. The District had to reduce the scope of work after proposals came in. On the summary page, the dollar amount is above Hamilton's signing authority, but as a capital project, the Board will need to authorize her to be able to sign the contract for that dollar amount.

Zimmer-Stucky explained that she had asked about making sure the construction time wouldn't conflict with the timing of the ED recruitment and interview process, but it seems like there's ability to either shift the construction focus to accommodate meetings or to hold meetings at alternate locations.

8/28/2023



Mitten The alternate option was to put up the dividing wall in the conference room first, so that we could still use the room for meetings, as long as it's out of the construction company's work hours. But we do also have ideas for where we could hold offsite meetings.

MOTION: Carlson moved to approve the building modifications project, approve the contract, and delegate Hamilton to have signing authority, Guebert 2nd. Motion passed unanimously (5-0).

7:08pm- ODA/OWEB Grant Agreement

Mitten The District receives Oregon Department of Agriculture grant funds every year and are in the Budget. Every two years, the ODA changes the amount they give us resulting in us having to make budget amendments. Since the dollar amount is higher, at \$193,000 now, and since the formatting and agreement paperwork has changed, the Board needs to review and approve the agreement. If the Board approves the agreement, Hamilton may be delegated to sign the contract. Later, Mitten would do a budget amendment to appropriate the new funds.

MOTION: Guebert moved to approve the ODA & OWEB Grant, and to delegate authority to execute it to Hamilton, Carlson 2nd. Motion passed unanimously (5-0).

7:11pm- FY 22-23 Audit Engagement Letter

Mitten The FY 22-23 Audit Engagement Letter was presented to the Board. The engagement letter initiates the audit process and formally selects the auditor. If approved, Zimmer-Stucky and Hamilton will need to sign the engagement letter.

MOTION: Guebert moved to approve the FY 22-23 Audit Engagement Letter, Carlson 2nd. Motion passed unanimously (5-0).

7:13pm- Personnel Committee Recommendations

Zimmer-Stucky All three of these items were recommended by the Personnel Committee to the Board, but with minor changes to the CO&E Job Descriptions.

Hamilton The changes were to the titles of the positions because the intention behind the team was for the two positions to help each other, and if we hired another person into the team, the work scope for members of the team could change. The language within the job descriptions is identical still, but we took out the Rural/Urban language from each.

MOTION: Guebert moved to approve the Job Descriptions for the two CO&E Coordinators, and the Rural Lands Program Supervisor, Carlson 2nd. Motion passed unanimously (5-0).

MOTION: Guebert moved to approve the changes made to the Employee Handbook, Carlson 2nd. Motion passed unanimously (5-0).

Mitten FYI on the Paid Leave Oregon Guidelines: this is the State's process, which we will be incorporating into the Employee Handbook at the next Personnel Committee Meeting, but we don't have any authority to modify anything in it, as it's at state level.

7:17pm- Portland Water Bureau Treatment Project

Zimmer-Stucky The comment period for this project closed last week but it was indicated that opposition from the District would still be accepted if the Board decided to move in that direction. This is something the survey done by LLP indicated as important.

8/28/2023



Carlson has brought the board a bunch of info on this before. A few public and private schools are against it, as well as the Oregon Nursery Association, Oregon Department of Agriculture, and many individual farms. There's another hearing tomorrow morning in Clackamas County, though their impact is small, but Portland is trying to get emergency access and construction access in Clackamas. Clackamas has already denied their construction access and is only allowing them emergency access. The hearing tomorrow is an appeal to that decision, so the community group is trying to get more voices heard. It fits in with our mission statement for the Board to take a position on this situation.

Guebert Understands that the City of Portland is required to do this project, but we do have a mission to keep soil and water healthy. Not sure how the Board and the District taking a position looks on us but would be willing to take a stand on it.

Masterson would like to see the District write a letter that talks about our programs that protect farmland, why it's important, and addresses the concerns that other folks have expressed. The 1000 Friends letter rang true to her, and they make a great argument about how the Portland Water Bureau hasn't addressed the impacts to farmland, which seems relevant to our mission. Would be okay with delegating Zimmer-Stucky and Hamilton to write the letter and submit it asap.

Zimmer-Stucky Access to farmland is at the top of our constituents' concerns, this land is a rural reserve which the city knew when they bought it and would like that to be addressed in the letter. Just because the City of Portland bought farmland, doesn't mean they get to do whatever they want with it. Understands constituents' concerns that there already isn't enough farmland to go around for our industry and understands that the water district is in a hard place and has situations they need to address as well. Seems like they chose not to go with the more responsible, and possibly more difficult approach.

Masterson The other concern is around precedent because the land use process has been very clear about keeping urban uses inside urban boundaries unless there are exceptional circumstances. So, if this is precedent setting, how does that impact the long term continued availability of farmland in our District?

Guebert Doesn't feel that alone is a strong argument, because water, energy, and other utility projects are always going to be held outside of urban boundaries.

Masterson Pushed back, for example with solar projects taking up farmland, what is appropriate? Is this where Oregon wants to go? Do we want to continue using farmland for this kind of stuff? Would rather see farmland protected. That's where it makes sense for the District to focus in the letter on this topic.

Guebert Making the distinction between urban projects on rural land vs. farmland could be the focus of our letter.

Masterson They can happen in urban areas, but they're just more expensive. If we can make them understand the long term and cumulative impact of these projects, that could be helpful.

Zimmer-Stucky There are no rules saying you can't have these urban facilities within urban boundaries. It's always going to be cheaper to put the project on farmland, closer to the source. Confirmed with the Board that the letter should mention committing to use taxpayer dollars to protect farmland and promoting that rural preserve should be reserved for rural uses.

Carlson Several of these letters mention the farm index test, but he doesn't think this project will pass the test. Putting this industrial facility into rural land could extend the heat island. There's also a lot of empty warehouse space within Portland that they could use.

8/28/2023



MOTION: Guebert moved to delegate authority to Zimmer-Stucky and Hamilton to write a letter to the Portland Water Bureau, expressing the concerns discussed in this meeting, Carlson 2nd. Motion passed unanimously (5-0).

7:33pm- Executive Session under ORS 192.660(2)(e) held for real estate negotiations.

Began 7:33pm

Ended 7:58pm

MOTION: Guebert moved to approve the resolution presented in the packet and as discussed in the Executive Session. Masterson 2nd. Motion passed (3-2), Zimmer-Stucky, Masterson, and Guebert approved. Rossi and Carlson opposed.

8:00pm- Announcements, Action Items, and Adjournment

Zimmer-Stucky The hiring process is only getting underway. October and November are going to be key times for the Board to be available.

Guebert will be attending the OACD Conference in October, and he's hoping to join the advocacy committee. There's also a new Director for the OACD too.

Carlson As we've talked about soil and ball and burlap, Carlson has had a conversation with our local representative from OAN and asked about soil amendments, to which the representative said they didn't do anything for soil amendments at all and thought the soil had its own way of regenerating itself. Wanted to share this with the Board.

Rossi wondered if the Board listening sessions would be treated separately from the staff or community session feedback? Curious how the perspectives may be similar or different?

Zimmer-Stucky We'll ensure that's how the feedback gets broken down!

Action Items:

- **Fernandez** to send the policy language around the process for employees to express grievances of the Executive Director to Masterson/Personnel Committee Chair.
- **Zimmer-Stucky and Hamilton** to work on the Portland Water Bureau testimony letter.
- **Zimmer-Stucky and Hamilton and Masterson** to work with Motus on the Executive Director Job Announcement.

Zimmer-Stucky adjourned the meeting at 8:05pm.

East Multnomah Soil & Water Conservation District: Executive Director Timeline

Job Title

July

August

September

October

November

December

3

10

17

24

31

7

14

21

28

4

11

18

25

2

9

16

23

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Discovery

Introduction & Process Overview Meeting

Key Stakeholder Listening Sessions

Candidate Search

Position Posted

Recruitment

Check-In & Calibration Meeting

Presentation of Top Candidates

Interviews

Interview Training & Preparation

Round 1 Interviews (Panelists TBD)

Round 2 Interviews (Panelists TBD)

Round 3 Meet & Greets

Selection & Hiring

Candidate Selection after Round 1

Candidate Selection after Round 2

Finalist Recommendation after Meet & Greets

Offer & Acceptance



Executive Director Update – September 6, 2023

External Meetings in August:

- Met with SWCD colleagues. Now includes Benton, Marion, Upper Willamette, Yamhill, Clackamas, Polk, West Multnomah and Tualatin. Nellie McAdams and Kelley Beamer joined for the first 90 minutes, and we had a productive discussion regarding easements and how various organizations approach land protection. Organizing our next meeting, which will be held in November. Leo Preston with USDA will join for part of the meeting, along with many of our Board chairs. The goal is twofold – have board chairs meet each other; learn more about some large federal grant programs and how/if we might pursue something regionally.
- Cassie Cohen, Portland Harbor Community Coalition and Lynn Barlow, WMSWCD – continued discussion with all the stakeholders related to the Willamette River – have now met with Willie Levenson with Human Access Project; Caleb Shaffer with EPA and SCEO, their partners on the harbor cleanup. Looking to see what role the SWCD's have in this effort and how to be helpful in keeping the Willamette River cleanup efforts moving forward.
- Motus – several meetings regarding the ED recruitment
- Something to Celebrate: Senator Jeff Merkley – visited Headwaters Farm and learned about some of the technologies/techniques we are employing at HWF; met with the HW farmers and had a chance to speak with Jasmine Zimmer-Stucky, who helped lead the tour. Discussed continued challenges for access to land for beginning farmers.

External Meetings in September:

- Ivory Lyles, OSU Extension
- Steve Fancher, City of Gresham
- Metro Lunch/Listening Session with Lynn Peterson, Metro Chair, and Jon Blasher, Director of Parks and Nature for Metro
- Blue Raven Farm Visit
- OAHF Legislator tour of Mainstem with OAT and COLT
- Congressman Blumenauer's office at MHCC

Looking Back at August:

I was on vacation for part of August. Upon my return, I have been heavily involved with our work with Motus to recruit my replacement. I have also been involved in the next steps issues regarding the building upgrades. Finally, I was excited to have Senator Merkley visit Headwaters (noted above). This has been almost a year in the making. Both Nick and Jeremy nailed it!

Looking Forward to September:

I am beginning to pull together information that I know will be helpful to my replacement and am organizing/reorganizing some of my information to be more user-friendly for a newbie and provide context so as to be helpful to that person.

Staff will be cleaning out/up their office spaces in preparation for the building upgrade work and subsequent shifting of where some staff will be located. Working on details/timing for that with the L-Team.

NAYA will be holding their Annual Neerchokikoo Powwow on Saturday, September 16th and Ann Takamoto invited the Board to attend to represent the District. They'll be honoring donors and partners (including EMSWCD) at 12pm. More information about the event here: [11th Annual Neerchokikoo PowwowNative American Youth and Family Center \(nayapdx.org\)](https://11thAnnualNeerchokikooPowwowNativeAmericanYouthandFamilyCenter.nayapdx.org)



Leadership Team Updates – September 6, 2023

Kathy Shearin – Urban Lands Program Supervisor – August 2023

1. Kathy participated in/attended the virtual presentations for the search for Assistant Professor of Practice for Metro Master Gardener Program. This OSU position is/will be responsible for oversight of much of the work that USU Extension does within the urban areas of our district.
2. Urban Lands has begun tabling at in-person events as they slowly start becoming more prevalent again. We are also beginning to plan for more in-person workshops and thinking how those might look different than they did prior to the pandemic.
3. Monica represented EMSWCD at an Oregon Land Justice convening at the Confederated Tribes of Warm Springs.

Dan Mitten – Chief of Finance and Operations – August 2023

1. **Building Modifications Project** – Reviewing logistics and internal preparations for clearing out the office space, categorizing items for storage, donation, or temporary relocation of furniture/appliances. F&O staff is primarily overseeing logistics; however, all other programs are assisting as well. (Facilities, Fleet, and Equipment Management)
2. **QuickBooks Desktop Payment Center** – This Intuit add on allows e-payments to be received by either ACH or CC on invoices generated from Intuit QuickBooks. Incorporating this feature will allow the Headwater farmers to “Pay Now” on their quarterly invoices and be reconciled in QuickBooks instantly and deposited into our bank account. There have been some technical issues tying the Payment Center functionality to our Company File. An alternate plan instead would be to use our Business PayPal account. (Budget & Finance, Information Technology).
3. **CRM** – working with the CRM Team and Alex (as Project Manager) in coordinating implementation and roll-out of the CRM platform: gathering sample data sheets and representative fields, mapping the fields and data structure and flow, and working with the contractor to prepare a demo. (Information Technology)
4. **Pre-Audit Prep Work** – have been working on closing out FY22-23, tying up receivables and liabilities. Will send copy of Company File to auditor shortly and the audit officially begins at that point. (Budget & Finance)
5. **Executive Director Recruitment** – Continued efforts on the coordination of schedules, timelines, and listening sessions for the Executive Director Recruitment meetings (Asianna). Nancy has helped with the finalization of the position announcement and job description, as well as working with Alex on editing the website announcement and getting it up on the site and as a front page posting. (Board & Committee Management, Human Resources/Personnel Coordination & Recordkeeping, Information Technology).

Julie DiLeone – Rural Lands Program Supervisor – August 2023

1. **StreamCare**- Jon Wagner has officially begun as lead for our StreamCare program. He’s getting to know the sites and the landowners. (RL Annual Plan Strategy: riparian revegetation)
2. **Land Trust Alliance Conference Farm Access Field Trip**- Matt is coordinating this event. They will be visiting Black Futures Farm, Headwaters Farm, Full Cellar Farm (formerly Mainstem) and Zenger Farm. (RL Annual Plan Strategy: working farmland protection)
3. **Big Creek Farm**- This property will be leased through the 2024 growing season to CalFarms. This will give the Board time to discuss and decide on future plans for the property. (RL Annual Plan Strategy: working farmland protection)



4. **Farm Succession** Planning Workshop and on-demand videos- Matt is working with Clackamas and Tualatin SWCDs and the Clackamas Small Business Development Center on these items. The workshop will be on October 26. There will also be a series of on-demand video programming on farm succession. (RL Annual Plan Strategy: working farmland protection)

Heather Nelson Kent – Community Outreach & Engagement Program Supervisor & Grants – August 2023

1. **CO&E Team Outreach and Engagement.** We supported outreach and engagement across several program areas:
 - Designed and produced a new postcard for Grants Program outreach.
 - With the Land Legacy Program Manager, developing outreach plan and materials (flyer, postcard, video series) for the upcoming fall Farm Succession Workshop series in partnership with Clackamas and Tualatin SWCDs, OAT.
 - Helping plan and develop content for 22-23 Annual Report
 - Attended Oregon Land Justice Project learning event at Warm Springs Reservation. (CO&E Annual Plan Strategy: Community Outreach and Engagement support for Programs)
2. **Communications Plan** – working with the Consultant team at Brink to complete Audience Map, background research, and conduct stakeholder interviews. Completing research/review of EMSWCD social media guidelines and practices. (CO&E Annual Plan Strategy: Community Outreach and Engagement Inventory and Planning).
3. **Grants Administration.** Final 6 of 24 grant agreements are left to complete/sign for 2022 Partners in Conservation (PIC) Grants.
 - **New SPACE grants awarded:**
 - 350.org - Shade Equity – Climate Action – support for outreach and engagement with volunteers
 - Rhythm Seed Farm – Urban Forestry – seed swap and community event
 - Small Farm School – Sustainable Ag – scholarship support for participants



Executive Summary

The EMSWCD Strategic Plan 2023-28 approved by the Board last year included two important new strategic priorities – Climate Action and Equity. Community engagement about how the district might consider fulfilling these new strategic priorities will come in time but not in time for the 2024 Partners in Conservation grant cycle. **We're asking the Board to consider new, interim, program goals for all EMSWCD grant programs. These interim goals would be used to update the application materials and review criteria for the upcoming 2024 PIC Grant funding cycle.**

Background

The EMSWCD Board approved the following Grant Program Goals for the period 2018-23.

1. Complement other EMSWCD program efforts in water quality, soil health, habitat restoration and sustainable agriculture.
2. Increase the environmental literacy of EMSWCD residents.
3. Increase capacity and strengthen organizational structures needed to advance equitable conservation outcomes.
4. Establish and support sustainable school and community gardens throughout the urban areas of the EMSWCD service area.
5. Increase the urban tree canopy and support a sustainable urban forest.
6. Increase conservation benefits for communities and populations experiencing disparities in environmental health, environmental education, and natural amenities.

In 2021 the board approved staff recommendations about the administration and other requirements of the Partners in Conservation grant program. These changes were proposed following a PIC Program Assessment conducted for the district. The board approved several updates to the program including making the funding match requirement more flexible and allowing upfront payment of 30% of the total funding awarded.

These goals and the subsequent changes to administrative requirements were developed in response to community input and reflected the district's commitment to equity. They have had a significant impact on the types of projects and programs funded over the past five years. We envision that the inclusion of the strategic priority of addressing climate impacts and a continued focus on community-led solutions and efforts could have a similarly significant impact.

New Proposed Grant Program Goals – interim

1. Engage residents in improving soil health, fish and wildlife habitat, and water quality.
2. Increase conservation benefits for communities and populations experiencing disparities in environmental health, environmental education, and natural amenities.
3. Build resilience to climate change in local communities, mitigate climate change impacts; build momentum for climate change action.



Proposed Interim Grant Program Goals

East Multnomah Soil and Water Conservation District

8/28/2023

4. Establish school and community gardens and support sustainable and culturally appropriate agriculture practices.
5. Prepare residents for careers or education in natural resources, nature education, or other nature-related fields by supporting mentorship, youth programs, and job skill development.

Goals for all program areas are set to expire in 2023. Staff are committed to meaningfully engaging with our community partners and priority audiences to provide input and direction reflecting priorities established in the Strategic Plan. Grant Program Goals will be reviewed as part of this community engagement effort and additional changes may be recommended to the Board. The timing for this community engagement is uncertain but may begin as early as Spring 2024.



Executive Summary

This memo follows up on the recent LLC discussion of the survey of high priority farmland owners and some possible programmatic adjustments informed by that engagement. At the September 6, 2023 LLC meeting, Staff will share out some potential adjustments to the Land Legacy Program¹ for discussion by the Board. **We'll be asking the Board to decide whether to adopt some or all of these recommendations.**

Key Findings

As a reminder, these were the key survey findings:

- Program participation has and will continue to be limited until we strike a better balance between Land Legacy Program (LLP) incentives and LLP restrictions.
- Potential program participants support many of the LLP objectives but have misconceptions about the program and many do not trust the government as a partner.
- Our current method of valuing easements does not result in an amount attractive to most potential participants.
- LLP restrictions on farming practices (Ball and Burlap prohibitions, Agricultural Management Plan requirements) are identified as a significant barrier to LLP participation, especially among nursery operators (the District's most significant agricultural sector).
- Potential participants most want to hear from other program participants. Outreach is best conducted face-to-face and raising awareness about the program and relationship/trust building will take time.
- When folks are ready to sell their farm, most would prefer to sell to EMSWCD (provided the purchase offer is competitive).

Potential Near Term Programmatic Adjustments

Initiative A / Valuation: At the May 2023 LLC meeting, we secured the support of the LLC to pursue 4 strategies to create a path towards attractive easement purchase offers. A reminder of those strategies and the current status of each follows:

- Improved Appraisal Accuracy – While we've been able to bring on one new appraiser², the overwhelming response from the appraisal community is that they are unsure of how to approach this work and are not interested in taking on easement assignments. So, there doesn't appear to be much opportunity to tackle the issue via this strategy.

¹ Potential adjustments to the requirements around agricultural practices and limitations on cropping practices that result in soil removal will be discussed at the September 25, 2023 LLC meeting.

² Appraisal by this new appraiser is in progress, so the quality of the product is not yet known.



- Paying More Than Appraised Value – We will likely have an opportunity to advance a working farmland easement project via this approach which the LLC will consider at their September 25, 2023 meeting. If the LLC recommends paying more than appraised value in that instance, then it should also recommend to the Board that the current policy³ be revised to allow for this approach to occur when appropriate and for a limited period of time during program development.
- Alternative Valuation Approaches – ECONorthwest is working on the development of an alternative easement valuation methodology. We expect to share out a draft proposal in December 2023 for your review and feedback, with project completion targeted for January 2024.
- Paying For Agricultural Practices – We'll explore this opportunity with ECONorthwest or another contractor once the preceding task is complete.

Initiative B / Incentivize Additional Early Adopters: We heard from the survey that the most powerful recommendation for potential program participants comes from their peers who have participated in the program. We could consider additional inducements for future early adopters such as:

- Term Easements – Several folks in the survey identified perpetual easements as a concern. While easements in perpetuity represent the best conservation outcome and the best value for money and time investments, term easements could be used as a tool to overcome initial hesitation. We would want to avoid this being the default, which we could do by requiring repayment in the event the term easement is not converted to an easement in perpetuity at the end of the term and by offering term easements for a limited period. We can explore advancement of this concept via the lens of a working farmland easement project currently under development where the owner has requested that option (likely to be considered at the December 2023 LLC meeting).
- Additional Incentives – Growing participation in the working farmland easement protection program is of course an important end in itself, and it also grows the pool of peers carrying forward recommendations. As these recommendations are likely to be the most compelling program “calling card”, additional incentives for early participation would pay dividends. While we would widely broadcast to potential program participants that additional incentives would be made available to early program participants, the specific incentives would be discovered via staff/landowner conversations. They might include but are not limited to cost-share contributions on farm improvements and reduced closing costs; any specific incentive would be subject to EMSWCD Board approval.

³ The currently adopted policy reads as follows: “There may be occasions where EMSWCD or a conservation partner cannot reach agreement on a purchase price at or less than the appraised value. It is expected to be a rare instance in which EMSWCD will participate in a transaction above appraised market value. EMSWCD will only do so after considered Staff and Board deliberation. To proceed, EMSWCD must find that the public benefit to be secured by the transaction is uniquely and incredibly compelling and far outweighs the private benefit associated with an above fair market value purchase”.



Initiative C / Outreach Adjustments: The survey provided some helpful guidance on how to best approach outreach efforts with potential program participants:

- Adjust Messaging – Working with the Community Outreach & Engagement (CO&E) Team, revise the messaging to address misunderstandings, concerns and preferences. Share out and highlight the program changes/updates that were made in response to the survey.
- Adjust Delivery – Effectively package and promote the stories of peer program participants. Work with Oregon Agricultural Trust (OAT) on collaborative outreach efforts.

Initiative D / Partner Roles: A number of survey participants expressed significant hesitation in working with a government entity.

- OAT Collaboration – In addition to partnering on outreach as named above, we could explore whether OAT might be amenable to taking more of a leadership role on working farmland easements. This could include OAT leading on conversations and negotiations and perhaps even holding working farmland easements (to be funded by EMSWCD and satisfying our project/mission requirements). If the Board is amenable to this, we would explore with OAT, and provided there is interest and alignment on easement terms and other relevant considerations, bring a specific proposal to the EMSWCD Board for review.

10:53 AM
08/14/23
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of June 30, 2023

	Jun 30, 23	Jun 30, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	92,028.33	165,536.88	-73,508.55	-44.41%
1010 · LGIP savings acct #1	11,803,578.08	11,480,077.97	323,500.11	2.82%
Total Checking/Savings	11,895,606.41	11,645,614.85	249,991.56	2.15%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receiveable	126,354.45	126,354.45	0.00	0.0%
1200 · Accounts Receivable - Other	13,238.67	19,377.31	-6,138.64	-31.68%
Total 1200 · Accounts Receivable	139,593.12	145,731.76	-6,138.64	-4.21%
Total Accounts Receivable	139,593.12	145,731.76	-6,138.64	-4.21%
Other Current Assets				
1300 · Prepaid Expense	772.50	3,635.13	-2,862.63	-78.75%
Total Other Current Assets	772.50	3,635.13	-2,862.63	-78.75%
Total Current Assets	12,035,972.03	11,794,981.74	240,990.29	2.04%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	334,329.61	0.00	0.0%
1502 · Accumulated Depreciation	-278,825.43	-278,825.43	0.00	0.0%
Total 1500 · Fixed Assets	55,504.18	55,504.18	0.00	0.0%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-241,457.07	-241,457.07	0.00	0.0%
1605 · Building/Capital Improvements	1,378,208.66	1,378,208.66	0.00	0.0%
1606 · Accum Depreciation Improvements	-333,647.33	-333,647.33	0.00	0.0%
Total 1600 · Building	1,297,620.68	1,297,620.68	0.00	0.0%
1700 · Land	5,741,336.47	5,741,336.47	0.00	0.0%
Total Fixed Assets	7,094,461.33	7,094,461.33	0.00	0.0%
TOTAL ASSETS	19,130,433.36	18,889,443.07	240,990.29	1.28%

10:53 AM
08/14/23
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of June 30, 2023

	Jun 30, 23	Jun 30, 22	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	155,852.98	292,549.74	-136,696.76	-46.73%
Total Accounts Payable	155,852.98	292,549.74	-136,696.76	-46.73%
Credit Cards				
2050 · Beneficial Credit Cards				
2052 · VISA - JD - 0960	1,362.01	147.66	1,214.35	822.4%
2053 · VISA - KS - 0994	1,999.43	386.96	1,612.47	416.7%
2054 · Visa - RS - 2818	2,381.90	1,102.71	1,279.19	116.0%
2058 · Visa - SW - 1901	682.84	843.05	-160.21	-19.0%
2061 · Visa - NH - 4046	669.92	2,102.58	-1,432.66	-68.14%
2062 · Visa - SS - 8195	1,264.94	1,220.74	44.20	3.62%
2063 · Visa - CA - 5240	234.15	0.00	234.15	100.0%
2064 · Visa - JW - 5687	18.75	0.00	18.75	100.0%
Total 2050 · Beneficial Credit Cards	8,613.94	5,803.70	2,810.24	48.42%
Total Credit Cards	8,613.94	5,803.70	2,810.24	48.42%
Other Current Liabilities				
2105 · FSA Liabilities	1,065.36	1,039.31	26.05	2.51%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	-122.09	3,487.77	-3,609.86	-103.5%
2110 · Direct Deposit Liabilities	49.18	49.18	0.00	0.0%
2150 · Accrued Compensated Absences	137,381.46	137,381.46	0.00	0.0%
Total Other Current Liabilities	141,073.91	144,657.72	-3,583.81	-2.48%
Total Current Liabilities	305,540.83	443,011.16	-137,470.33	-31.03%
Total Liabilities	305,540.83	443,011.16	-137,470.33	-31.03%
Equity				
3900 · Retained Earnings-Unrestricted	11,408,821.78	10,794,481.27	614,340.51	5.69%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,709,859.81	6,709,859.81	0.00	0.0%
3952 · Projects & Cost Share	327,750.32	327,750.32	0.00	0.0%
Total 3950 · Board Designated Restrictions	7,037,610.13	7,037,610.13	0.00	0.0%
Net Income	378,460.62	614,340.51	-235,879.89	-38.4%
Total Equity	18,824,892.53	18,446,431.91	378,460.62	2.05%
TOTAL LIABILITIES & EQUITY	19,130,433.36	18,889,443.07	240,990.29	1.28%

10:55 AM
08/14/23
Accrual Basis

EMSWCD Profit & Loss Budget Performance July 2022 through June 2023

	Jul '22 - Jun 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	5,652,605.98	5,411,306.00	241,299.98	104.46%	5,411,306.00
4400 · Event Income					
4420 · Native Plant Sale	47,510.00	50,000.00	-2,490.00	95.02%	50,000.00
Total 4400 · Event Income	47,510.00	50,000.00	-2,490.00	95.02%	50,000.00
4500 · Interest	363,796.73	85,000.00	278,796.73	428.0%	85,000.00
4600 · Grants					
4610 · Federal	19,500.00	19,500.00	0.00	100.0%	19,500.00
4620 · State	109,461.48	109,462.00	-0.52	100.0%	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
Total 4600 · Grants	128,961.48	203,462.00	-74,500.52	63.38%	203,462.00
4700 · Sale of Real Property	275,294.45				
4800 · Rental Income	44,728.50	46,080.00	-1,351.50	97.07%	46,080.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	6,165.07	5,000.00	1,165.07	123.3%	5,000.00
4900 · Misc Income - Other	0.00	5,440.00	-5,440.00	0.0%	5,440.00
Total 4900 · Misc Income	6,165.07	10,440.00	-4,274.93	59.05%	10,440.00
Total 4000 · Income	6,519,062.21	5,806,288.00	712,774.21	112.28%	5,806,288.00
Total Income	6,519,062.21	5,806,288.00	712,774.21	112.28%	5,806,288.00
Gross Profit	6,519,062.21	5,806,288.00	712,774.21	112.28%	5,806,288.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	2,097,789.55	2,207,573.00	-109,783.45	95.03%	2,207,573.00
5200 · Payroll Taxes	203,515.06	197,963.00	5,552.06	102.81%	197,963.00
5300 · Wkrs Comp Insurance	13,355.46	25,050.00	-11,694.54	53.32%	25,050.00
5400 · Emp Benefits	407,869.86	514,030.00	-106,160.14	79.35%	514,030.00
Total 5000 · Payroll Expenses	2,722,529.93	2,944,616.00	-222,086.07	92.46%	2,944,616.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	24,000.00	27,000.00	-3,000.00	88.89%	27,000.00
6010 · Contracted Audit Services	5,800.00	6,400.00	-600.00	90.63%	6,400.00
6020 · Contracted Attorney	24,681.43	179,000.00	-154,318.57	13.79%	179,000.00
6050 · Contracted Services	768,552.38	1,198,590.00	-430,037.62	64.12%	1,198,590.00
6065 · Contracted IT Support	19,113.40	33,000.00	-13,886.60	57.92%	33,000.00
Total 6000 · Professional Services	842,147.21	1,443,990.00	-601,842.79	58.32%	1,443,990.00
6100 · Admin					
6110 · Audit Filing Fee	300.00	250.00	50.00	120.0%	250.00
6120 · Bank Charges	3,044.98	2,525.00	519.98	120.59%	2,525.00
6130 · Bulk Mail Permit Renewal	290.00	300.00	-10.00	96.67%	300.00
6135 · Legal Notice	3,266.24	3,000.00	266.24	108.88%	3,000.00
6140 · Payroll Svcs	488.75	750.00	-261.25	65.17%	750.00
6150 · Licenses & Fees	7,779.86	7,703.00	76.86	101.0%	7,703.00
6160 · Taxes	7,694.43	8,718.00	-1,023.57	88.26%	8,718.00
Total 6100 · Admin	22,864.26	23,246.00	-381.74	98.36%	23,246.00
7100 · Occupancy					
7110 · Utilities	24,916.02	19,672.00	5,244.02	126.66%	19,672.00
7120 · Telecommunications	27,230.33	26,964.00	266.33	100.99%	26,964.00
7130 · Repairs/Maintenance	39,879.79	44,050.00	-4,170.21	90.53%	44,050.00
Total 7100 · Occupancy	92,026.14	90,686.00	1,340.14	101.48%	90,686.00
7500 · Insurance					

10:55 AM
08/14/23
Accrual Basis

EMSWCD Profit & Loss Budget Performance July 2022 through June 2023

	Jul '22 - Jun 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7505 · General Liability Insurance	14,316.00	12,000.00	2,316.00	119.3%	12,000.00
7510 · Property Insurance	8,435.00	7,000.00	1,435.00	120.5%	7,000.00
7515 · D & O Anti Crime	283.00	550.00	-267.00	51.46%	550.00
7540 · Vehicle insurance	2,487.00	2,500.00	-13.00	99.48%	2,500.00
Total 7500 · Insurance	25,521.00	22,050.00	3,471.00	115.74%	22,050.00
8100 · Office Expenses					
8110 · Office Supplies	9,348.90	7,050.00	2,298.90	132.61%	7,050.00
8115 · Postage, Delivery	1,425.46	8,370.00	-6,944.54	17.03%	8,370.00
8120 · Printing, Copying	7,598.78	18,900.00	-11,301.22	40.21%	18,900.00
8130 · Furnishings & Equipment	7,055.28	14,050.00	-6,994.72	50.22%	14,050.00
Total 8100 · Office Expenses	25,428.42	48,370.00	-22,941.58	52.57%	48,370.00
8200 · Production					
8210 · Advertising	2,258.99	8,650.00	-6,391.01	26.12%	8,650.00
8230 · Signage, Banners, Displays	569.50	4,700.00	-4,130.50	12.12%	4,700.00
8250 · Public Relations Promo & Events	18,024.15	18,700.00	-675.85	96.39%	18,700.00
Total 8200 · Production	20,852.64	32,050.00	-11,197.36	65.06%	32,050.00
8500 · Programs & Projects					
8505 · Dues	13,977.71	14,575.00	-597.29	95.9%	14,575.00
8506 · Subscriptions	55,870.81	49,220.00	6,650.81	113.51%	49,220.00
8510 · Contracts w/ Partners/Lndownrs	20,707.75	160,000.00	-139,292.25	12.94%	160,000.00
8520 · Grants to Others	2,100,578.29	1,400,000.00	700,578.29	150.04%	1,400,000.00
8530 · Program Supplies	48,116.69	57,070.00	-8,953.31	84.31%	57,070.00
8540 · Plants & Materials	29,085.31	65,000.00	-35,914.69	44.75%	65,000.00
8560 · Space Rental	2,348.35	3,102.00	-753.65	75.7%	3,102.00
8570 · Equip Rental	5,838.21	12,960.00	-7,121.79	45.05%	12,960.00
8580 · Vehicles Rent/Lease	6,511.97	5,000.00	1,511.97	130.24%	5,000.00
Total 8500 · Programs & Projects	2,283,035.09	1,766,927.00	516,108.09	129.21%	1,766,927.00
8600 · Training					
8610 · Training/Development Staff	15,988.94	17,050.00	-1,061.06	93.78%	17,050.00
8620 · Training/Development Board	295.00	5,000.00	-4,705.00	5.9%	5,000.00
Total 8600 · Training	16,283.94	22,050.00	-5,766.06	73.85%	22,050.00
8700 · Travel					
8730 · Out of Town Travel- Staff	12,582.81	8,030.00	4,552.81	156.7%	8,030.00
8740 · Out of Town Travel - Board	523.76	1,000.00	-476.24	52.38%	1,000.00
8750 · Local Mlg, Pkg, Bus - Staff	6,454.62	9,170.00	-2,715.38	70.39%	9,170.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	1,000.00	-1,000.00	0.0%	1,000.00
Total 8700 · Travel	19,561.19	19,200.00	361.19	101.88%	19,200.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	18,215.18	21,350.00	-3,134.82	85.32%	21,350.00
8820 · Vol & Staff Refreshments	5,852.11	9,850.00	-3,997.89	59.41%	9,850.00
Total 8800 · Volunteers & Staff	24,067.29	31,200.00	-7,132.71	77.14%	31,200.00
8900 · Misc Expenses	1,500.00				
9000 · Capital Outlay					
9010 · Office/Field Equipment	36,808.48	60,500.00	-23,691.52	60.84%	60,500.00
9020 · Vehicles	6,476.00				
9030 · Improvements On Real Property	0.00	115,000.00	-115,000.00	0.0%	115,000.00
9040 · Purchase of Real Property	1,500.00	7,587,747.00	-7,586,247.00	0.02%	7,587,747.00
Total 9000 · Capital Outlay	44,784.48	7,763,247.00	-7,718,462.52	0.58%	7,763,247.00
Total Expense	6,140,601.59	14,207,632.00	-8,067,030.41	43.22%	14,207,632.00
Net Ordinary Income	378,460.62	-8,401,344.00	8,779,804.62	-4.51%	-8,401,344.00
Net Income	378,460.62	-8,401,344.00	8,779,804.62	-4.51%	-8,401,344.00

10:56 AM
08/14/23
Accrual Basis

EMSWCD
Profit & Loss by Class
July 2022 through June 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		5,803,987.79	81,034.52	47,510.00	15,150.00	29,596.49	35,531.86	506,251.55	6,519,062.21
Total Income		5,803,987.79	81,034.52	47,510.00	15,150.00	29,596.49	35,531.86	506,251.55	6,519,062.21
Gross Profit		5,803,987.79	81,034.52	47,510.00	15,150.00	29,596.49	35,531.86	506,251.55	6,519,062.21
Expense									
5000 · Payroll Expenses		742,897.27	771,122.25	579,821.09	363,862.93	264,826.39	0.00	0.00	2,722,529.93
6000 · Professional Services		166,426.27	326,467.57	175,165.00	142,416.65	31,671.72	0.00	0.00	842,147.21
6100 · Admin		10,955.89	43.75	1,890.63	8,789.07	1,184.92	0.00	0.00	22,864.26
7100 · Occupancy		32,271.22	3,228.18	3,514.02	10,078.05	42,934.67	0.00	0.00	92,026.14
7500 · Insurance		25,521.00	0.00	0.00	0.00	0.00	0.00	0.00	25,521.00
8100 · Office Expenses		18,135.14	2,430.68	4,179.72	598.99	83.89	0.00	0.00	25,428.42
8200 · Production		9,821.75	0.00	8,202.40	569.50	2,258.99	0.00	0.00	20,852.64
8500 · Programs & Projects		42,325.47	33,238.63	30,153.53	13,943.02	42,088.40	921,286.04	1,200,000.00	2,283,035.09
8600 · Training		3,463.01	4,334.91	4,768.35	2,093.67	1,624.00	0.00	0.00	16,283.94
8700 · Travel		3,414.66	5,827.82	5,509.40	3,232.96	1,576.35	0.00	0.00	19,561.19
8800 · Volunteers & Staff		16,205.88	763.24	1,126.56	5,291.46	680.15	0.00	0.00	24,067.29
8900 · Misc Expenses		0.00	0.00	0.00	1,000.00	500.00	0.00	0.00	1,500.00
9000 · Capital Outlay		6,476.00	0.00	0.00	0.00	36,808.48	0.00	1,500.00	44,784.48
Total Expense		1,077,913.56	1,147,457.03	814,330.70	551,876.30	426,237.96	921,286.04	1,201,500.00	6,140,601.59
Net Ordinary Income		4,726,074.23	-1,066,422.51	-766,820.70	-536,726.30	-396,641.47	-885,754.18	-695,248.45	378,460.62
Net Income		4,726,074.23	-1,066,422.51	-766,820.70	-536,726.30	-396,641.47	-885,754.18	-695,248.45	378,460.62
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		100%	100%	100%	100%	100%	100%	100%	
Percentage of Appropriation Spent		77%	81%	87%	85%	85%	60%	16%	
FY22-23 Unspent Funds (Prior to Audit)		\$328,946	\$271,693	\$120,918	\$96,476	\$74,036	\$613,714	\$6,536,247	
Total General Fund Unspent		\$892,069							

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08/25/23
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of July 31, 2023

	Jul 31, 23	Jul 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	109,094.74	218,691.72	-109,596.98	-50.12%
1010 · LGIP savings acct #1	11,326,003.94	10,962,425.95	363,577.99	3.32%
Total Checking/Savings	11,435,098.68	11,181,117.67	253,981.01	2.27%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receivable	126,354.45	126,354.45	0.00	0.0%
1200 · Accounts Receivable - Other	29,772.84	14,090.10	15,682.74	111.3%
Total 1200 · Accounts Receivable	156,127.29	140,444.55	15,682.74	11.17%
Total Accounts Receivable	156,127.29	140,444.55	15,682.74	11.17%
Other Current Assets				
1300 · Prepaid Expense	734.93	3,493.36	-2,758.43	-78.96%
1499 · Undeposited Funds	3,479.96	3,168.21	311.75	9.84%
Total Other Current Assets	4,214.89	6,661.57	-2,446.68	-36.73%
Total Current Assets	11,595,440.86	11,328,223.79	267,217.07	2.36%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	334,329.61	0.00	0.0%
1502 · Accumulated Depreciation	-278,825.43	-278,825.43	0.00	0.0%
Total 1500 · Fixed Assets	55,504.18	55,504.18	0.00	0.0%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-241,457.07	-241,457.07	0.00	0.0%
1605 · Building/Capital Improvements	1,378,208.66	1,378,208.66	0.00	0.0%
1606 · Accum Depreciation Improvements	-333,647.33	-333,647.33	0.00	0.0%
Total 1600 · Building	1,297,620.68	1,297,620.68	0.00	0.0%
1700 · Land	5,741,336.47	5,741,336.47	0.00	0.0%
Total Fixed Assets	7,094,461.33	7,094,461.33	0.00	0.0%
TOTAL ASSETS	18,689,902.19	18,422,685.12	267,217.07	1.45%

10:36 AM
08/25/23
Accrual Basis

EMSWCD Balance Sheet Prev Year Comparison As of July 31, 2023

	Jul 31, 23	Jul 31, 22	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	65,479.43	89,788.50	-24,309.07	-27.07%
Total Accounts Payable	65,479.43	89,788.50	-24,309.07	-27.07%
Credit Cards				
2050 · Beneficial Credit Cards				
2052 · VISA - JD - 0960	388.55	1,382.22	-993.67	-71.89%
2053 · VISA - KS - 0994	2,852.03	3,479.56	-627.53	-18.04%
2054 · Visa - RS - 2818	2,013.98	2,024.09	-10.11	-0.5%
2058 · Visa - SW - 1901	1,060.84	919.83	141.01	15.33%
2061 · Visa - NH - 4046	151.63	1,054.68	-903.05	-85.62%
2062 · Visa - SS - 8195	1,384.26	2,325.06	-940.80	-40.46%
2063 · Visa - CA - 5240	586.60	0.00	586.60	100.0%
2064 · Visa - JW - 5687	52.32	0.00	52.32	100.0%
2065 · Visa - HK - 6313	14.58	0.00	14.58	100.0%
Total 2050 · Beneficial Credit Cards	8,504.79	11,185.44	-2,680.65	-23.97%
Total Credit Cards	8,504.79	11,185.44	-2,680.65	-23.97%
Other Current Liabilities				
2105 · FSA Liabilities	982.03	1,039.31	-57.28	-5.51%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	-143.91	109,682.20	-109,826.11	-100.13%
2110 · Direct Deposit Liabilities	-431.17	49.18	-480.35	-976.72%
2150 · Accrued Compensated Absences	137,381.46	137,381.46	0.00	0.0%
Total Other Current Liabilities	140,488.41	250,852.15	-110,363.74	-44.0%
Total Current Liabilities	214,472.63	351,826.09	-137,353.46	-39.04%
Total Liabilities	214,472.63	351,826.09	-137,353.46	-39.04%
Equity				
3900 · Retained Earnings-Unrestricted	11,783,977.02	11,408,821.78	375,155.24	3.29%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,709,859.81	6,709,859.81	0.00	0.0%
3952 · Projects & Cost Share	327,750.32	327,750.32	0.00	0.0%
Total 3950 · Board Designated Restrictions	7,037,610.13	7,037,610.13	0.00	0.0%
Net Income	-346,157.59	-375,572.88	29,415.29	7.83%
Total Equity	18,475,429.56	18,070,859.03	404,570.53	2.24%
TOTAL LIABILITIES & EQUITY	18,689,902.19	18,422,685.12	267,217.07	1.45%

10:39 AM
08/25/23
Accrual Basis

EMSWCD Profit & Loss Budget Performance July 2023

	Jul 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	14,574.54	14,575.00	-0.46	100.0%	5,720,418.00
4400 · Event Income					
4420 · Native Plant Sale	0.00	0.00	0.00	0.0%	50,000.00
Total 4400 · Event Income	0.00	0.00	0.00	0.0%	50,000.00
4500 · Interest	40,887.00	20,834.00	20,053.00	196.25%	250,000.00
4600 · Grants					
4610 · Federal	0.00	15,000.00	-15,000.00	0.0%	251,974.00
4620 · State	0.00	15,384.00	-15,384.00	0.0%	87,907.00
4650 · City	0.00	50,000.00	-50,000.00	0.0%	50,000.00
4660 · Other	21,282.93	25,000.00	-3,717.07	85.13%	25,000.00
Total 4600 · Grants	21,282.93	105,384.00	-84,101.07	20.2%	414,881.00
4800 · Rental Income	0.00	13,000.00	-13,000.00	0.0%	28,000.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	0.00	425.00	-425.00	0.0%	5,000.00
4900 · Misc Income - Other	0.00	0.00	0.00	0.0%	10,000.00
Total 4900 · Misc Income	0.00	425.00	-425.00	0.0%	15,000.00
Total 4000 · Income	76,744.47	154,218.00	-77,473.53	49.76%	6,478,299.00
Total Income	76,744.47	154,218.00	-77,473.53	49.76%	6,478,299.00
Gross Profit	76,744.47	154,218.00	-77,473.53	49.76%	6,478,299.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	170,191.67	183,187.00	-12,995.33	92.91%	2,213,200.00
5200 · Payroll Taxes	16,393.68	17,802.00	-1,408.32	92.09%	215,000.00
5300 · Wkrs Comp Insurance	10,840.18	27,670.00	-16,829.82	39.18%	27,670.00
5400 · Emp Benefits	34,804.29	42,238.00	-7,433.71	82.4%	509,130.00
5900 · Temporary Help	0.00	0.00	0.00	0.0%	22,500.00
Total 5000 · Payroll Expenses	232,229.82	270,897.00	-38,667.18	85.73%	2,987,500.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	2,000.00	1,500.00	500.00	133.33%	18,000.00
6010 · Contracted Audit Services	0.00	0.00	0.00	0.0%	8,000.00
6020 · Contracted Attorney	0.00	14,800.00	-14,800.00	0.0%	190,000.00
6050 · Contracted Services	65,122.39	129,198.00	-64,075.61	50.41%	1,545,939.00
6065 · Contracted IT Support	1,651.00	2,750.00	-1,099.00	60.04%	33,000.00
Total 6000 · Professional Services	68,773.39	148,248.00	-79,474.61	46.39%	1,794,939.00
6100 · Admin					
6110 · Audit Filing Fee	0.00	0.00	0.00	0.0%	300.00
6120 · Bank Charges	176.37	175.00	1.37	100.78%	2,875.00
6130 · Bulk Mail Permit Renewal	0.00	0.00	0.00	0.0%	300.00
6135 · Legal Notice	0.00	1,600.00	-1,600.00	0.0%	4,700.00
6140 · Payroll Svcs	45.75	65.00	-19.25	70.39%	750.00
6150 · Licenses & Fees	664.84	3,239.00	-2,574.16	20.53%	11,115.00
6160 · Taxes	0.00	0.00	0.00	0.0%	8,363.00
Total 6100 · Admin	886.96	5,079.00	-4,192.04	17.46%	28,403.00
7100 · Occupancy					
7110 · Utilities	842.85	1,698.00	-855.15	49.64%	23,508.00
7120 · Telecommunications	2,035.02	4,161.00	-2,125.98	48.91%	31,782.00
7130 · Repairs/Maintenance	1,360.32	9,265.00	-7,904.68	14.68%	52,050.00
Total 7100 · Occupancy	4,238.19	15,124.00	-10,885.81	28.02%	107,340.00

10:39 AM
08/25/23
Accrual Basis

EMSWCD Profit & Loss Budget Performance July 2023

	Jul 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7500 · Insurance					
7505 · General Liability Insurance	0.00	0.00	0.00	0.0%	16,500.00
7510 · Property Insurance	0.00	0.00	0.00	0.0%	9,000.00
7515 · D & O Anti Crime	0.00	0.00	0.00	0.0%	550.00
7540 · Vehicle insurance	0.00	0.00	0.00	0.0%	2,600.00
Total 7500 · Insurance	0.00	0.00	0.00	0.0%	28,650.00
8100 · Office Expenses					
8110 · Office Supplies	338.84	1,390.00	-1,051.16	24.38%	11,450.00
8115 · Postage, Delivery	0.00	811.00	-811.00	0.0%	9,820.00
8120 · Printing, Copying	0.00	1,438.00	-1,438.00	0.0%	21,300.00
8130 · Furnishings & Equipment	1,902.45	1,987.00	-84.55	95.75%	20,450.00
Total 8100 · Office Expenses	2,241.29	5,626.00	-3,384.71	39.84%	63,020.00
8200 · Production					
8210 · Advertising	0.00	962.00	-962.00	0.0%	12,990.00
8230 · Signage, Banners, Displays	0.00	1,355.00	-1,355.00	0.0%	9,900.00
8250 · Public Relations Promo & Events	0.00	2,863.00	-2,863.00	0.0%	46,750.00
Total 8200 · Production	0.00	5,180.00	-5,180.00	0.0%	69,640.00
8500 · Programs & Projects					
8505 · Dues	0.00	2,965.00	-2,965.00	0.0%	15,525.00
8506 · Subscriptions	10,335.91	7,724.00	2,611.91	133.82%	79,233.00
8510 · Contracts w/ Partners/Lndownrs	0.00	20,837.00	-20,837.00	0.0%	250,000.00
8520 · Grants to Others	89,162.58	162,620.00	-73,457.42	54.83%	1,707,000.00
8530 · Program Supplies	1,396.70	23,900.50	-22,503.80	5.84%	63,775.00
8540 · Plants & Materials	11,400.00	4,600.00	6,800.00	247.83%	75,000.00
8560 · Space Rental	48.00	672.00	-624.00	7.14%	3,142.00
8570 · Equip Rental	0.00	1,930.00	-1,930.00	0.0%	12,960.00
8580 · Vehicles Rent/Lease	0.00	712.00	-712.00	0.0%	8,500.00
Total 8500 · Programs & Projects	112,343.19	225,960.50	-113,617.31	49.72%	2,215,135.00
8600 · Training					
8610 · Training/Development Staff	0.00	3,386.00	-3,386.00	0.0%	25,550.00
8620 · Training/Development Board	0.00	420.00	-420.00	0.0%	5,000.00
Total 8600 · Training	0.00	3,806.00	-3,806.00	0.0%	30,550.00
8700 · Travel					
8730 · Out of Town Travel- Staff	1,430.76	2,007.00	-576.24	71.29%	14,780.00
8740 · Out of Town Travel - Board	0.00	430.00	-430.00	0.0%	4,500.00
8750 · Local Mlg, Pkg, Bus - Staff	321.61	1,455.00	-1,133.39	22.1%	12,550.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	80.00	-80.00	0.0%	1,000.00
Total 8700 · Travel	1,752.37	3,972.00	-2,219.63	44.12%	32,830.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	120.00	1,457.00	-1,337.00	8.24%	70,900.00
8820 · Vol & Staff Refreshments	316.85	1,572.00	-1,255.15	20.16%	14,360.00
Total 8800 · Volunteers & Staff	436.85	3,029.00	-2,592.15	14.42%	85,260.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	0.00	38,000.00	-38,000.00	0.0%	38,000.00
9030 · Improvements On Real Property	0.00	10,000.00	-10,000.00	0.0%	447,000.00
9040 · Purchase of Real Property	0.00	0.00	0.00	0.0%	6,935,154.00
Total 9000 · Capital Outlay	0.00	48,000.00	-48,000.00	0.0%	7,420,154.00
Total Expense	422,902.06	734,921.50	-312,019.44	57.54%	14,863,421.00
Net Ordinary Income	-346,157.59	-580,703.50	234,545.91	59.61%	-8,385,122.00
Net Income	-346,157.59	-580,703.50	234,545.91	59.61%	-8,385,122.00

11:32 AM
08/28/23
Accrual Basis

EMSWCD Profit & Loss by Class July 2023

	General Fund					Special Funds		
	Finance & Operations	Rural Lands	Urban Lands	Community Outreach & Engagement	HIP	Grants Fund	Land Conservation Fund	TOTAL
Ordinary Income/Expense								
Income								
4000 · Income	25,077.97	21,282.93	0.00	0.00	0.00	4,051.14	26,332.43	76,744.47
Total Income	25,077.97	21,282.93	0.00	0.00	0.00	4,051.14	26,332.43	76,744.47
Gross Profit	25,077.97	21,282.93	0.00	0.00	0.00	4,051.14	26,332.43	76,744.47
Expense								
5000 · Payroll Expenses	66,280.72	63,532.18	41,400.08	34,812.77	26,204.07	0.00	0.00	232,229.82
6000 · Professional Services	25,846.00	29,543.14	0.00	9,346.25	4,038.00	0.00	0.00	68,773.39
6100 · Admin	839.64	0.00	32.74	14.58	0.00	0.00	0.00	886.96
7100 · Occupancy	1,670.33	909.49	208.24	156.18	1,293.95	0.00	0.00	4,238.19
8100 · Office Expenses	2,241.29	0.00	0.00	0.00	0.00	0.00	0.00	2,241.29
8500 · Programs & Projects	7,664.11	13,033.51	1,170.91	0.00	1,312.08	89,162.58	0.00	112,343.19
8700 · Travel	0.00	1,724.86	0.00	0.00	27.51	0.00	0.00	1,752.37
8800 · Volunteers & Staff	272.64	164.21	0.00	0.00	0.00	0.00	0.00	436.85
Total Expense	104,814.73	108,907.39	42,811.97	44,329.78	32,875.61	89,162.58	0.00	422,902.06
Net Ordinary Income	-79,736.76	-87,624.46	-42,811.97	-44,329.78	-32,875.61	-85,111.44	26,332.43	-346,157.59
Net Income	-79,736.76	-87,624.46	-42,811.97	-44,329.78	-32,875.61	-85,111.44	26,332.43	-346,157.59
Annual Appropriation by Program	\$1,599,130	\$1,766,904	\$920,800	\$635,315	\$899,118	\$1,932,000	\$7,085,154	
Percent of Fiscal Year Passed	8%	8%	8%	8%	8%	8%	8%	
Percentage of Appropriation Spent	7%	6%	5%	7%	4%	5%	0%	