



Board of Directors Meeting Agenda

East Multnomah Soil and Water Conservation District

Monday, February 5, 2024, 6:00 – 7:40 PM

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

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

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

AGENDA

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet
1	6:00 5 min	Welcome and meeting called to order: <ul style="list-style-type: none">• Introductions• Review/revise agenda• Review previous action items• Review/approve January 2024 Board Meeting Minutes	Information/ Decision	Zimmer- Stucky	a) 1/3/24 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 5 min	Add Beamer as Signatory on Accounts	Decision	Beamer/Mitten	N/A
4	6:15 15 min	Executive Director and Leadership Team Updates & Something to Celebrate	Discussion	Leadership Team	a) ED & L-Team Updates
5	6:30 10 min	Update on Communications Plan	Information	Kent	N/A
6	6:40 10 min	FY 23-24 Budget Amendment & Budget Amendment Resolution	Decision	Mitten	a) FY 23-24 Budget Amendment b) Budget Resolution 2024-02-01
7	6:50 10 min	<ul style="list-style-type: none">• FY 24-25 Budget Calendar• Appoint FY 24-25 Budget Officer	Decision	Mitten	a) FY 24-25 Budget Calendar

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

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



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8	7:00 15 min	Executive Session under ORS 192.660(2)(e) - for the purpose of real estate negotiations	Decision	Shipkey	Sent Separately
FINANCE AND OPERATIONS					
9	7:15 10 min	Monthly Financial Report: December 2023	Information	Mitten	a) December 2023 Financial Report
BOARD OF DIRECTORS DISCUSSION					
10	7:25 10 min	Rescheduling September Board Meeting	Discussion	Zimmer-Stucky	N/A
CLOSING ITEMS					
11	7:35 5 min	<ul style="list-style-type: none">• Announcements and reminders• Action items• Adjourn 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
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
		August	16		
		September	6		25
		October	2		x
		November	6		x
		December	4		13
	2024	January	3		22
		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.

1/3/2024



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

Wednesday, January 3, 2024

6:00pm- Call to Order

Zimmer-Stucky called to order the regular meeting of the EMSWCD Board of Directors at 6:00pm on Wednesday, January 3, 2024, at the EMSWCD Office in North Portland.

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

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

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

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

Staff: Nancy Hamilton (Executive Director), Dan Mitten (Chief of Finance & Operations), Heather Nelson Kent (Community Outreach & Engagement Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Kathy Shearin (Urban Lands Supervisor), Asianna Fernandez (Executive Assistant), Whitney Bailey (Senior Urban Conservationist), Alex Woolery (IT & Analytics Specialist)

Guests: Kelley Beamer (COLT), Clair Klock (Public), Micah Meskel (Portland Audubon)

Changes to the agenda:

- Add Kent as a speaker in Item 7.

Previous action items:

- **Shearin** to send an invite for the MHCC planting to the Board. -Done
- **DiLeone** to send Steele's HIP maps to the Board. -Done
- **Kent** to give highlights on the Communication Plan to the Board at a future Board Meeting- especially language on how to talk about the District. -In Process.
- **Hamilton** to send OSU Extension proposal to the Board. -Done
- **DiLeone** to reach out to potential financial partners to gauge interest. -Done.
- **Fernandez** to send future Farm Bureau meeting invites to Board and Staff. -In Process.

6:02pm- Approval of minutes

MOTION: Guebert moved to approve the November 30, 2023, Special Board Meeting and FY22-23 Annual and December 4, 2023, Board Meeting Minutes, Carlson 2nd. Motion passed unanimously (4-0, Masterson absent).

6:03pm- Public Comment

Beamer said hello to all and gave her gratitude for being invited to the meeting tonight and that she's looking forward to working with Staff and the Board soon.

6:04pm- Hamilton Change in Employment

Hamilton will be moving to a part-time, hourly, position (¾ time), through the middle of February.

MOTION: Guebert moved to have Nancy Hamilton continue her employment with EMSWCD on a part-time basis, either 3/4 or 1/2 time from January 1st, 2024, through part or all of February 2024. Her pay will become the hourly equivalent of her current salary beginning 1/1/2024. All vacation, wellness, and holiday accruals will be pro-rated." Carlson 2nd. Motion passed unanimously (4-0, Masterson absent).

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6:06pm- ED and L-Team Updates

Hamilton shared her Executive Director update:

- Moving many things off of her plate and focusing on wrapping up her tenure.
- Putting together an onboarding document for Beamer (new Executive Director).
- Spent time ensuring the recent Land Legacy Committee and Personnel Committee meetings included any near-term issues so that Beamer wouldn't have to be caught up to speed on them, as they are urgent.
- Had knee surgery. Recovering well!
- Has been working on the next steps on the OSU Extension Proposal, which are now underway. Working with DiLeone in reached out to West Multnomah SWCD, Oregon Association of Nurseries (OAN), and the Multnomah County Farm Bureau to gauge their interest in supporting the project. Waiting to hear back from OAN.
- Will be working on the Budget process with Mitten in January.
- Will be working with Beamer to ensure she's up to speed and helping with introductions to staff and partners.

Shearin shared her Urban Lands Program updates:

- Plant Sale: Email Announcements sent out today. We also sent around 26,000 postcard reminders, which we're using as a hook to get people to the website.
 - The online sale will open on the evening of January 17th.
 - Pick up day and Plant Sale event will be on February 17th.
 - The Board is encouraged to attend.
- Urban CLIP: This lot is bigger than usual, on a 4.5-acre lot, tackling blackberry and other invasive plants, and restoring native plants. The person living there did a lot of work already but could use more help along the creek.
 - **Bailey** It was a project given to her from Wagner as it was located right where StreamCare stops. While it's only on one property, the owner has good relationships with his neighbors who will likely also want to do some work on their land. The City of Gresham has long term plans to try to get trout habitat reestablished in and around this site.
- Something to Celebrate: Mount Hood Community College Planting Event
 - Some MHCC students and faculty attended and helped plant trees.
 - The Leadership Team decided to cancel that week's Staff Meeting so that staff members were able to attend.
 - In total, 38 trees were planted throughout four different parking lots.
 - (Photos of the event were shared vis projector screen for Board Meeting attendees to see.)

Mitten shared the F&O updates:

- The FY 2024-2025 Budget cycle planning has already begun.
 - Scheduled a meeting with Hamilton, Beamer, and the TSCC.
 - Property Tax Revenue projections are higher than normal. At the February Board Meeting, the Board will review the Budget calendar and appoint a Budget Officer.
- CRM cleanup has been completed, admin users have been set up, and all the users attended an initial training. Further testing and usage will be handled soon.
- Building construction is coming to an end shortly, with only a few odds and ends left to finish.

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- At the February Board meeting, the Board will be able to tour the finished new building.
- Working with Rural Lands and the CO&E Team on their current hiring processes.
- Working with Hamilton and Beamer on all Executive Director transition documents and paperwork.

DiLeone shared her Rural Lands Program updates:

- Hired Peter Fry, a consultant who also helped the District buy our current office building, to help us convince Multnomah County that we should be able to put a community asset/ Government office in the rural center zoning, instead of using Exclusive Farm Use (EFU) acreage to build it. Depending on how much the County pushes back, we'll have to take it to the planning committee.
- We are now advertising to fill our Weed Control position on Staff.
- Headwaters Farm: Steele is in the process of approving the new farmers who will be joining HIP this year. For those he declined, he helped create connections for them to join programs that were a better fit for them on other farms.
 - Interviewing three candidates now, and those who are chosen will join in April.

Kent shared her Community Outreach and Engagement (CO&E) program and Grants program updates:

- FY 22-23 Annual Report wrap up and promotions:
 - The team is working on finishing up the website, social media, email, and mail outreach.
 - Testing a postcard mailing to advertise viewing the report.
- HIP recruitment outreach: Meeting with Steele to discuss how to move forward with outreach for next year, based on what has and hasn't worked this and last year. Also looking into what other outreach/education projects we can do on the farm that tie into HWF activities.
 - White-Brainard is writing up a plan now for the year.
 - Having Susan Laarman contracted to work on our HIP social media campaign worked well, and it shows that we need year-round visibility to get more new farmers to apply.
- Finished finalizing the Communications Plan.

Grants:

- PIC 2024: 48 total applications, asking for a total of \$2.5 million.
 - The budget has not been established for 2024 yet.
 - This is the most applications we've ever received.
 - Doing due diligence to ensure every application is complete.
 - The orientation for PIC Grant review members online begins next week.
 - We have 15 members approved for this cycle.

Zimmer Stucky How much did we allocate for PIC last year?

Kent \$950,000 total.

Clair Klock left at 6:26pm.

6:27pm – Summary of PIC Grants Applications

Kent presented key take-aways for the 2024 PIC Grants Applications so far:

- Eight of the applicants are new organizations, or less than five years old.
- Encouraging review committee to read for content and ideas, since some applications look better than others, especially if some organizations have grant writers while others might not.

Guebert Do you think the District's recent outreach is what lead to more first time applicants?

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Kent The projects that we've funded over the last few years have inspired other organizations to see that they can apply too. So now we're seeing more organizations that serve culturally specific communities, black-led organizations, etc., partially because a lot of those kinds of organizations have been emerging more in the last couple of years, but also because they see us now as a potential partner for them.

Hamilton added that one of the things that Jamie Stamberger's report of PIC grantees and our accessibility/commitment to equity revealed to us was some of the kinds of barriers that prevent smaller organizations from applying, so we've modified the applications to address those issues. Also, Kent has been doing a lot of great outreach that also likely contributed to the increase in applicants.

Zimmer-Stucky It seems like most of the applicants work in the urban agriculture and community garden sector.

Kent 31 applicants were in urban ag and community gardens category. There's a big shift compared to last year. It's been interesting trying to figure out which review members should be reviewing which applications.

Zimmer-Stucky How do you see the Portland Clean Energy Fund (PCEF) playing a part in this year's grant cycle?

Kent believes that the Portland Energy Fund might also contribute to the reason more smaller organizations are emerging, as previously mentioned. A lot of these new applicants are from the Portland area, but not all of them. There are some applicants that may meet our grant goals and requirements, but it's up to the committee to determine how strongly they do. For the review committee, she plans on putting Zimmer-Stucky and Guebert on different groups. Zimmer-Stucky does have a conflict of interest with Lower Columbia Estuary Partnership's application, which means we'll declare that for the record and ensure she will not review that application, which is the same to another review member who might have a conflict of interest.

Hamilton Our guess was that we'd get more applicants from outside the city of Portland because of PCEF funding more organizations within Portland, but that doesn't seem to be the case. We were thinking that maybe next year there should be directed outreach to those organizations who are outside of the city.

Meskel Timing has also been a part of this since there's been a postponement for PCEF of a few months. Since there's a lot of overlap of the goals between ESWMCD and PCEF, is there a way to share opportunities for PCEF with these applicants?

Kent We have had a lot of conversations with the PCEF staff, specifically around urban ag, and we have learned that we are one of the only funders for community gardens and urban ag in East Multnomah County and Portland. METRO doesn't fund those kinds of projects yet. PCEF's agriculture-related program is creating a different program for those urban-ag projects. There are some interesting groups who have very specific niches; it's interesting to see what people are coming up with.

Kent The review period will begin shortly after the Review Committee's orientation. The PIC Review Committee meetings will begin in March. There are a number of applications coming from organizations who provide transitional spaces within the city that people are living in (shelters, temporary housing communities, etc.). There are about five applications from these kinds of organizations.

6:40pm- Communications Plan Overview

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Kent created a high-level presentation of the Communications Plan and shared it with the Board. We had a great consultant team led by Mike Wesling (Espousal Strategies) and had to change reins a couple of times as the consultant moved around to different companies, but we followed him to each since he has a lot of experience working with government entities in strategic marketing planning.

- They started out by taking a landscape scan of all of the different kinds of outreach we create.
- They did interviews with some of our partners and community-based organizations who know the District and our position in the community pretty well.
- They did a comparative analysis with some of the other SWCDs.
- Audience mapping by program area: who are we talking to vs. who do we want to talk to?
 - Who do we have programs for?
- Goals of the plan:
 - Raise awareness and drive-up participation.
 - Reach audiences and participants who would benefit from our programs but haven't been in contact with the District yet.
 - Build a consistent narrative about the District's mission, offerings, and the value we're providing to the community.
- Strategic Assumptions:
 - Focusing on our value instead of thinking about what we aren't doing.
 - Recognizing that there is some mistrust within some of our audiences, which is not unique for government entities.
 - Historically marginalized communities bare disproportionate burden from environmental issues, and to participation with the District.
- Priority Audiences:
 - Community organizations and grantees
 - Farmers and nursery growers
 - Residential landowners and land managers
 - Institutional and commercial landowners
 - Renters (We don't have many programs geared toward this community, but even though they don't own their property, they might still be taking action to improve their environment, either at their home or within the community.)
- Strategies and Tactics:
 1. Consistent Messaging.
 2. Connect with audiences.
 3. Boost digital presence.
 4. Show up where your audiences are.
 5. Earned Media (neighborhood news, online news, television, etc.) opportunities.
- Top 10 Recommendations from the consultants
 - We did get a lot of great positive feedback about some of the marketing tactics the District has already been implementing.

Kent The next step is that we will be contracting with Espousal Strategies to create some high-level org-wide and program specific messages, as well as doing some media and message training for staff to take part in. We would like the opportunity to have the Board's participation in some of these training courses too. It'll likely be in March or April, as long as we do our community engagement in January or February.

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Hamilton is very excited that the CO&E team is now working with Espousal Strategies. It is Black-owned and was founded by Johnell Bell, who used to work with Senator Merkley and Multnomah County. He has a great understanding of the public sector's needs, as well as requirements and laws.

7:00 pm- Personnel Committee Recommendations

Zimmer-Stucky The Board just needs to approve the Personnel Committee recommendations.

Hamilton The recommendation is to approve two job descriptions:

- 0.5 FTE Communications Assistant on the CO&E Team who will focus on social media, calendaring, outreach, and other work to help move some projects out the door.
- Headwaters Farm (HWF) Operations Specialist, which serves as a promotion for the current HWF Assistant, Nick Pfeil, and includes more responsibilities and a salary bump.

Zimmer-Stucky If it's approved tonight, how quickly can the CO&E Communications Assistant job listing be published?

Kent If not this week, by early next week.

MOTION: Guebert moved to approve both job descriptions as recommended by the Personnel Committee, Carlson 2nd. Motion passed unanimously (4-0, Masterson absent).

7:03 pm- Land Legacy Committee Recommendations

Shipkey The Land Legacy Committee made two recommendations to the Board:

- The disposition of a property for purchase (motion)
- Acquisition of an easement (resolution)

MOTION: Guebert moved to approve the recommendation from the Land Legacy Committee made on December 13, 2023, as it relates to property that is currently in contract to purchase, Carlson 2nd. Motion passed unanimously (4-0, Masterson absent).

MOTION: Guebert moved to approve Resolution 2024-01-01, Carlson 2nd. Motion passed unanimously (4-0, Masterson absent).

7:05 pm- OSU Extension Next Steps

DiLeone has emailed OAN (to assess their interest in contributing to the project) but hasn't heard back yet. Emailed Larry Bailey of Multnomah County Farm Bureau, who sounded interested in contributing, and agreed to help reach out to OAN if needed. West Multnomah had a lot of questions that we won't have answers for until OSU Extension does their initial assessment, but Lynn Barlow (WMSWCD Executive Director) sounds interested in contributing and will present the opportunity to her Board of Directors. If they do decide to help fund this, we will ask OSU Extension to include the farmers on Sauvie Island in the plan, which might also end up costing a little more. Next step is for the Board to decide if you all want to move forward with getting the assessment done, or if we should find more contributors first.

Hamilton doesn't believe we'll receive very many extra contributions from partners. It would be wise to expect EMSWCD to plan on paying the biggest bulk, but it's nice to have all of these partners on this project. The Board will need to make an amendment to the budget in February for this project.

DiLeone Depending on how much contribution we get, or how long it would take to hear back from some of our partners, it might be wise to make the amendment for full amount for now.

1/3/2024



Rossi believes the Farm Bureau will be interested in what's in the scope of work for the needs assessment. There's a Farm Bureau meeting next week, so we'll discuss this topic then.

Hamilton All of the necessary information is included in the document she sent the Board via email last week. It is very general.

7:10pm- November Financial Reports

Mitten The Balance sheet through November 30th looks very healthy. The District's LGIP account held \$10.5 million last year at this time, and now currently holds \$14.2 million. This increase is due primarily to property tax receivables being over \$3.5 million in November alone, and as a note another \$1.3 million in December. The Balance Sheet shows little to no liabilities, and the District holds no debt. Also on the Balance Sheet, the post audit adjustments include accounts receivable, some of the depreciations, expenditures, and the Grants Fund as well as the Land Conservation Fund (LCF) have changed on the liabilities page under Board designated restrictions. These show the ending fund balances for FY22-23. The Land Conservation Fund went down by \$420,000, and Grants fund went up to \$518,000. Accounts Payable shows \$120,000 vs. \$18,000 from last year at this time, which is simply due to the timing of when payables go out the door. Accrued compensation absences increased by \$10,000. The Balance Sheet shows 17.64% higher than this time last year. Profit & Loss budget statements show Property Tax at \$3.6 Million, just under our projections for the year to November. By the end of the year, he projects \$5.7 Million, but he predicts we'll get more. Interest rates are over 5%, so interest is higher than anticipated. Would like to appropriate more towards interest revenue since without appropriating it through an amendment, it would have to sit and be untouched until next fiscal. Overall total income comes to \$4.7 Million. For Profit & Loss budget performance, there's not much to note. All lines are within acceptable variances. As a note for when Beamer joins the team, he will go over the financial reports monthly with her and as he notes to the Board, any variance over 100% is flagged, reviewed, and noted. The Profit & Loss by Class is in line, and currently underspent in all programs; however, year-to-date (as of 11/30), F&O spent 91% of its budget mainly due to the building construction and the new Executive Director search. But compared to the entire F&O annual appropriation, F&O is only at 34% of its budget.

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

Guebert brought eggs from his farm for everyone!

Guebert The Special Districts Association of Oregon (SDAO) Newsletter mentioned new state laws that could apply to the Board. For any organization that has over \$1 Million in expenditures, every Board Member is required to take a Board Training Class.

Action Item: Hamilton and Mitten to look at the SDAO Newsletter for Board Member Training requirements.

Zimmer-Stucky recently saw the Oregon Association of Conservation Districts (OACD) Legislative Advocacy Committee newsletter and asked if the District plans to stay on that committee.

Carlson There is new information on the Portland Water Bureau (PWB) Filtration project: Multnomah County has approved the contract with conditions, though he's not read up on those conditions yet. There are also five to six entities suing the city of Portland, which will go to the State, then to Court Appeals, and then go to Supreme Court. Clackamas approved their portion of it, but the city of Portland wanted full access to the site, but PWB limited it to emergency access only.

Action Items

- **Hamilton and Mitten** to look at the SDAO Newsletter for Board Member Training requirements.

Zimmer-Stucky adjourned the meeting at 7:23pm.



Executive Director Update – Feb. 5th, 2024

- Wrapping up. That is all! Kelley starts this Thursday, and we are ready for her first day!

Leadership Team Updates – Feb. 5th, 2024

Kathy Shearin – Urban Lands Program – January 2024

- **Water quality monitoring** on the Willamette – assisting with (contributing to) algae monitoring originating from Ross Island Lagoon
- **Plant Sale reminder** - if you want to see what plant sorting looks like, come by the office between Feb 13th and 16th. Pick-up day on February 17th from 10am – 3pm and is a great opportunity to talk and shake hands with your constituents.
- **Large urban CLIP** on Hogan creek is moving right along! Here are a couple before & after shots:



Dan Mitten – Finance and Operations – January 2024

- **Budgetary Work** - Prepared FY23-24 Budget Amendment and Resolution. Continued preparations for FY24-25 Budget development and upcoming budget season. Upcoming TSCC Staff meeting (2/7) and hosted a TSCC Commissioner meeting on 1/31 with a building tour.



February 2024 Board of Directors Meeting – L-Team & E-Team Updates
East Multnomah Soil and Water Conservation District

1/29/2024

- **Building construction** – Wrapping up the project, coordinated and completed move-in with F&O and Leadership Team assistance, researching new furniture and equipment procurement for new spaces.
- **F&O Potpourri** – F&O continued assisting RL and CO&E on new hires. Began onboarding of Kelley and offboarding of Nancy. External IT firm performed an annual technology and security review. F&O assisted with Plant Sale launch. Geofence installed on CRM system to prevent incoming spam, phishing, and malware.

Julie DiLeone – Rural Lands Program – January 2024

- New **CLIP cost share project** awarded for drip irrigation at a vegetable farm.
- Preparing for the arrival of bare root trees and shrubs for StreamCare plantings next month.
- Reviewing the ~70 applications for the Weed Control position.

Heather Nelson Kent – Community Outreach & Engagement and Grants – January 2024

CO&E Team Outreach and Engagement

- Finalized contract with the consultant team and the Internal project team kicked off the next step related to message development, staff training and media training.
- The CO&E “SuperGroup” met and are working with and developing our shared tools for Communications and Outreach planning and coordination. This is a group effort and folks seem energized to be working together in this way.
- CO&E Comms Assistant Recruitment – closes Feb. 5 – 30+ applicants as of 1/24/24.

Grants

PIC 2024 Grant Review Committee – orientation meeting; review has started. Group meetings are all scheduled for mid-March. Looking like this will come to the Board in May – April is probably too tight. SPACE Grants Awarded in December

1. Grow Portland - Soil Rehab (Four PPS Gardens)
2. PNW CSA – 2024 Share Fair (Note: 2023 was the 9th year of hosting the Share Fair. For many farmers, it is their primary marketing event of the year, generating \$75,000 in CSA sales.)
3. Neurotherapeutic Pediatric Therapies, Inc. – NE Portland Clinic Yard Love (naturescaping)
4. Friends of Zenger Farm – Spring for Zenger (family) Event

Katie Meckes – Equity Team – January 2024

- **Staff Training & Development:** Book Club. Staff have been reading the book [Me and White Supremacy](#), by Layla F. Saad. The small discussion groups meet monthly to discuss specific questions related to that month’s reading.
- **Equity Audit:** Jamila Dosier of New Theory Consulting has been conducting 1x1 interviews with staff which should be complete by the end of January. Jon Wagner will give an update on next steps at the February 6th Staff Meeting.
- **Equity + Leadership Quarterly Meeting:** Members of the Equity and Leadership Teams convened in mid-January for their quarterly meeting. Items discussed included recruitment for new Equity Team members for FY24-25, Equity Plan action item updates including staff assignments and operationalizing action items that are complete and in progress.

FORM
LB-20

RESOURCES

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024
East Multnomah SWCD

GENERAL FUND

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
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	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 OTHER RESOURCES						4
5	24,995	26,372	47,927	5 Op: ODA Administrative Grant	26,372	26,372	26,372	26,372	28,978	5
6	24,934	17,936	25,000	6 Op: Interest on Bank/LGIP Accts	75,000	75,000	75,000	75,000	160,000	6
7	88,213	9,686	5,000	7 Op: Misc. (Refunds, Rebates, etc)	5,000	5,000	5,000	5,000	5,000	7
8				8 Op:						8
9				9 Op:						9
10				10 Op:						10
11				11 Op:						11
12				12 Op:						12
13	60,121	80,117	46,080	13 RL-LL/HIP: Rental Income	28,000	28,000	28,000	28,000	28,000	13
14				14						14
15				15 RL: Reimbursements from Partners					8,000	15
16	58,320	61,535	61,535	16 RL: ODA Scope of Work Funds	61,535	61,535	61,535	61,535	67,616	16
17	14,000	-	19,500	17 RL: USFS Gorge Grant	15,000	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	50,000	18
19				19 RL/HIP: USDA Grant (Land+Capital Access Pilot Project)			136,974	136,974	136,974	19
20	-	1,264	5,440	20 HIP: Misc (Refunds, Reimbursements, Rebates)	10,000	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	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	4,382,031	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	5,720,418	31
32				32 Taxes collected in year levied						32
33	8,440,755	9,137,575	9,253,828	33 TOTAL RESOURCES	9,863,288	9,863,788	10,000,762	10,000,762	10,102,449	33

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FORM
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**EXPENDITURE SUMMARY
GENERAL FUND**

 EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024
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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
					PERSONNEL SERVICES						
1	514,382	564,000	759,867	1	Finance & Operations	792,240	797,700	797,700	797,700	800,306	1
2	721,317	732,827	866,600	2	Rural Lands Program	889,000	847,400	869,900	869,900	875,981	2
3	525,892	493,976	592,649	3	Urban Lands Program	627,500	498,200	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	502,500	5
6	221,186	245,235	287,700	6	Headwaters Farm Program	314,100	319,200	319,200	319,200	319,200	6
7				7							7
8	2,358,936	2,414,532	2,944,616	8	TOTAL PERSONNEL SERVICES	3,055,240	2,965,000	2,987,500	2,987,500	2,996,187	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	605,430	10
11	435,107	311,753	552,550	11	Rural Lands Program	517,155	817,530	887,004	887,004	972,004	11
12	184,823	173,032	342,600	12	Urban Lands Program	347,600	347,600	422,600	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	132,815	14
15	102,456	144,843	152,074	15	Headwaters Farm Program	201,918	201,918	306,918	306,918	308,918	15
16				16							16
17	1,171,810	1,183,502	1,789,769	17	TOTAL MATERIALS & SERVICES	1,969,197	2,099,293	2,348,767	2,348,767	2,441,767	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	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	447,000	22
23	13,971	33,075	175,500	23	TOTAL CAPITAL OUTLAY	350,000	350,000	485,000	485,000	485,000	23
24				24							24
25				25	DEBT SERVICE						25
26	-	-	-	26	Payments to Principle	-	-	-	-	-	26
27	-	-	-	27	Interest and Fees	-	-	-	-	-	27
28	-	-	-	28							28
29				29	TRANSFERRED TO OTHER FUNDS						29
30	500,000	500,000	550,000	30	Transfer to Land Conservation Fund	550,000	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	1,299,435	31
32				32							32
33		-		33							33
34		-	350,000	34	Contingency	350,000	350,000	359,000	359,000	359,000	34
35	1,424,319	1,214,085	1,976,815	35	TOTAL TRANSFERS & CONTINGENCIES	2,014,435	2,014,435	2,208,435	2,208,435	2,208,435	35
36	4,969,036	4,845,194	6,886,700	36	TOTAL EXPENDITURES	7,388,872	7,428,728	8,029,702	8,029,702	8,131,389	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	1,971,060	37
38	8,440,755	9,137,575	9,253,828	38	TOTAL	9,863,288	9,863,788	10,000,762	10,000,762	10,102,449	38

FORM
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DETAILED EXPENDITURES

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
				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	2,221,887	1
2	164,586	178,499	197,963	2 Payroll Taxes	223,700	215,000	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	27,670	3
4	433,017	423,678	514,030	4 Employee Benefits	501,170	509,130	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	22,500	6
7		-	-	7 Paid Internships (Total of 0.0 FTE)		-	-	-	-	7
8				8		-	-	-	-	8
9	2,358,936	2,414,532	2,944,616	9 TOTAL PERSONNEL SERVICES	3,055,240	2,965,000	2,987,500	2,987,500	2,996,187	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	24,000	12
13	5,350	5,650	6,400	13 Contracted Audit Services	6,600	8,000	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	40,000	14
15	21,106	19,700	33,000	15 Contracted Information Technology Support	33,000	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	1,632,939	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	300	21
22	586	882	2,525	22 Bank/LGIP Fees	2,850	2,875	2,875	2,875	2,875	22
23	-	265	300	23 Bulk Mail Permit Renewal	300	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	4,700	24
25	7,235	7,510	7,703	25 Licenses and Fees	11,115	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	8,363	26
27	12,173	19,057	19,672	27 Utilities	23,508	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	31,782	28
29	25,802	23,267	44,050	29 Repairs/Maintenance	52,050	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	28,650	30
31	1,099	3,253	7,050	31 Office Supplies	11,250	11,450	11,450	11,450	11,450	31
32	768	279	8,370	32 Postage/Delivery	8,570	9,820	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	21,300	33
34	22,828	12,384	14,050	34 Office Furnishings and Equipment	19,450	20,450	20,450	20,450	20,450	34

FORM
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DETAILED EXPENDITURES

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
35	200	7,954	8,650	35 Advertising	9,840	12,990	12,990	12,990	12,990	35
36	-	554	4,700	36 Signage, Banners, Displays	7,850	9,900	9,900	9,900	9,900	36
37	464	870	18,700	37 Public Relations Promo	42,750	46,750	46,750	46,750	46,750	37
38	11,874	19,540	14,575	38 Dues	15,025	15,525	15,525	15,525	15,525	38
39	33,017	42,557	49,220	39 Subscriptions	78,222	79,233	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	63,775	40
41	498	15,419	65,000	41 Plants & Materials	75,000	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	3,142	42
43	1,155	115	12,960	43 Equipment Rental/Lease	12,460	12,960	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	8,500	44
45	7,601	11,012	17,050	45 Training/Development: Staff	21,550	25,550	25,550	25,550	25,550	45
46	638	-	5,000	46 Training/Development: Board	5,000	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	14,780	47
48	-	-	1,000	48 Out of Town Travel: Board	4,500	4,500	4,500	4,500	4,500	48
49	3,601	4,668	9,170	49 Local Mileage, Parking, Bus: Staff	11,100	12,550	12,550	12,550	12,550	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	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	70,900	51
52	11	1,826	9,850	52 Meeting Refreshments, Annual, Budget, Board Mtgs	13,460	14,360	14,360	14,360	14,360	52
53	500	-	-	53 Misc Expenses						53
54	512	510	750	54 Payroll Services	750	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	2,441,767	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	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	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	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

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DETAILED EXPENDITURES

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
70	-	-	350,000	70 CONTINGENCIES	350,000	350,000	359,000	359,000	359,000	70
71	-	-	350,000	71 Contingency	350,000	350,000	359,000	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	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	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	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	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	8,131,389	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	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	10,102,449	85

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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024
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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
				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	621,306	1
2	35,500	42,849	50,463	2 Payroll Taxes	59,600	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	2,670	3
4	89,021	90,328	108,630	4 Employee Benefits	111,270	116,730	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	800,306	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	24,000	12
13	5,350	5,650	6,400	13 Contracted Audit Services	6,600	8,000	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	20,000	14
15	21,106	19,700	33,000	15 Contracted Information Technology Support	33,000	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	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	300	21
22	298	741	450	22 Bank/LGIP Fees	800	800	800	800	800	22
23	-	265	300	23 Bulk Mail Permit Renewal	300	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	3,100	24
25	6,105	6,832	6,353	25 Licenses and Fees	7,390	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	8,000	27
28	12,617	13,322	15,400	28 Telecommunications	17,100	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	15,500	29
30	18,404	20,044	22,050	30 Insurance	28,650	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	9,000	31
32	270	186	800	32 Postage/Delivery	900	900	900	900	900	32
33	2,200	2,039	5,600	33 Printing/Copying	5,600	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	10,000	34

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DETAILED EXPENDITURES
Finance & Operations

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024
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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
35	-	5,927	1,500	35 Advertising	1,500	1,500	1,500	1,500	1,500	35
36	-	55	500	36 Signage, Banners, Displays	3,500	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	30,250	37
38	8,057	15,665	12,300	38 Dues	12,625	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	50,365	39
40	167	283	1,000	40 Program Supplies	2,000	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	500	42
43	-	-	500	43 Equipment Rental/Lease	500	500	500	500	500	43
44	-	637		44 Vehicles: Rent/Lease	1,500	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	6,000	45
46	638	-	5,000	46 Training/Development: Board	5,000	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	4,750	47
48	-	-	1,000	48 Out of Town Travel: Board	4,500	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	3,250	49
50	-	-	1,000	50 Local Mileage, Parking, Bus: Board	1,000	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	13,000	51
52	11	1,231	4,600	52 Meeting Refreshments, Annual, Budget, Board Mtgs	6,800	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	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	605,430	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	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	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

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Modified Accrual Basis

**DETAILED EXPENDITURES
Finance & Operations**

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
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	816,611	1,016,153	1,406,860	83	Total Expenditures	1,592,270	1,599,130	1,599,130	1,599,130	1,607,736
84				84	ENDING FUND BALANCE					84
85	816,611	1,016,153	1,406,860	85	TOTAL REQUIREMENTS	1,592,270	1,599,130	1,599,130	1,599,130	1,607,736

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DETAILED EXPENDITURES
Rural Lands Program

 EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024
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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
				PERSONNEL SERVICES						
1	522,999	539,177	627,200	1 Salaries and Wages (Total of 6.0 FTE)	657,400	630,700	630,700	630,700	636,781	1
2	49,918	53,152	60,500	2 Payroll Taxes	64,700	61,200	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	13,200	3
4	140,152	132,174	165,000	4 Employee Benefits	152,400	142,300	142,300	142,300	142,300	4
5				5 Overtime	-					5
6	-	-	-	6 Temporary Employees (Total of 1.0 FTE)		-	22,500	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	875,981	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	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	818,549	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	1,000	24
25	23	115	250	25 Licenses and Fees	425	625	625	625	625	25
26				26 Taxes		7,700	7,700	7,700	7,700	26
27				27 Utilities		2,182	2,182	2,182	2,182	27
28	6,077	3,407	4,000	28 Telecommunications	4,000	4,660	4,660	4,660	4,660	28
29				29 Repairs/Maintenance		3,000	3,000	3,000	3,000	29
30				30 Insurance						30
31	56	24	500	31 Office Supplies	500	600	600	600	600	31
32	408	66	500	32 Postage/Delivery	500	1,050	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	4,600	33
34	5,271	2,729	3,000	34 Office Furnishings and Equipment	2,000	4,000	4,000	4,000	4,000	34

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DETAILED EXPENDITURES
Rural Lands Program

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024
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	Adopted by Board 6/5/2023	Supplemental 2/5/2024
35	-	-	500	35 Advertising	500	500	500	500	500
36	-	499	250	36 Signage, Banners, Displays	200	800	800	800	800
37	-	50	500	37 Public Relations Promo	500	500	500	500	500
38	242	-	400	38 Dues	525	2,400	2,400	2,400	2,400
39	5,100	5,113	5,100	39 Subscriptions	9,910	10,981	10,981	10,981	10,981
40	31,080	3,034	6,300	40 Program Supplies	7,645	13,915	13,915	13,915	13,915
41		11,011	35,000	41 Plants & Materials	45,000	45,000	45,000	45,000	45,000
42	-	-	800	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	1,142	1,142	1,142	1,142
43	1,155	115	1,000	43 Equipment Rental/Lease	1,000	1,000	1,000	1,000	1,000
44	6,686	8,348	5,000	44 Vehicles: Rent/Lease	7,000	7,000	7,000	7,000	7,000
45	1,076	948	2,500	45 Training/Development: Staff	7,800	8,800	8,800	8,800	8,800
46				46 Training/Development: Board					
47	739	152	1,000	47 Out of Town Travel: Staff	2,000	3,000	3,000	3,000	3,000
48				48 Out of Town Travel: Board					
49	2,582	3,183	4,000	49 Local Mileage, Parking, Bus: Staff	4,000	4,500	4,500	4,500	4,500
50				50 Local Mileage, Parking, Bus: Board					
51				51 Vol/Board/Staff/Cooperator expenses/stipends			4,000	4,000	4,000
52	-	500	600	52 Meeting Refreshments, Annual, Budget, Board Mtgs	500	500	500	500	500
53				53 Misc Expenses					
54			-	54	-	-	-	-	-
55				55					
56	435,107	311,753	552,550	56 TOTAL MATERIALS AND SERVICES	517,155	817,530	887,004	887,004	972,004
57		-		57					
58				58 CAPITAL OUTLAY					
59			-	59 Office/Field Equipment		-	-	-	-
60			-	60 Vehicles		-	-	-	-
61	-	-		61 Improvements to Real Property		10,000	10,000	10,000	10,000
62				62 Purchase of Real Property					
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	10,000	10,000	10,000	10,000
64				64					
65				65 DEBT SERVICE					
66	-	-	-	66 Payments to Principal	-				-
67	-	-	-	67 Interest and Fees	-				-
68				68					
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-

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DETAILED EXPENDITURES

Rural Lands Program

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data

Budget for Next Year 2023-2024

	Actual Second Preceding Year 2020-2021	Actual First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		EXPENDITURE DESCRIPTION	Proposed Budget as of 3/6/2023	Revisions for Budget Comm Mtg 4/3/2023	Approved by Budget Committee 5/1/2023	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
70	-	-	-	70	CONTINGENCIES	-	-	-	-	-	70
71	-	-	-	71	Contingency					-	71
72				72							72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	73
74	-	-	-	74	Transfer to Land Conservation Fund					-	74
75	-	-	-	75	Transfer to Grants Fund					-	75
76	-	-	-	76						-	76
77				77							77
78	-	-	-	78							78
79	-	-	-	79						-	79
80				80							80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	81
82				82							82
83	1,156,424	1,044,580	1,419,150	83	Total Expenditures	1,406,155	1,674,930	1,766,904	1,766,904	1,857,985	83
84	-			84	ENDING FUND BALANCE						84
85	1,156,424	1,044,580	1,419,150	85	TOTAL REQUIREMENTS	1,406,155	1,674,930	1,766,904	1,766,904	1,857,985	85

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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024
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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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
				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	375,100	1
2	37,956	37,236	36,600	2 Payroll Taxes	46,700	37,000	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	3,400	3
4	89,715	82,586	99,800	4 Employee Benefits	101,900	82,700	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	498,200	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	170,158	155,357	234,000	16 Contracted Services	239,000	239,000	314,000	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	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	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	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	1,000	31
32	48	-	6,500	32 Postage/Delivery	6,500	6,500	6,500	6,500	6,500	32
33	-	671	8,000	33 Printing/Copying	8,000	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	3,000	34

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024
35	-	1,501	5,000	35 Advertising	5,000	5,000	5,000	5,000	5,000
36	-	-	2,500	36 Signage, Banners, Displays	2,500	2,500	2,500	2,500	2,500
37	200	-	12,000	37 Public Relations Promo	12,000	12,000	12,000	12,000	12,000
38	2,200	2,000		38 Dues					
39	5,728	5,952	10,500	39 Subscriptions	8,500	8,500	8,500	8,500	8,500
40	-	15	2,500	40 Program Supplies	4,000	4,000	4,000	4,000	4,000
41	498	4,408	30,000	41 Plants & Materials	30,000	30,000	30,000	30,000	30,000
42	160	192	1,000	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000	1,000	1,000
43	-	-	8,000	43 Equipment Rental/Lease	7,500	7,500	7,500	7,500	7,500
44	-	-		44 Vehicles: Rent/Lease					
45	3,418	274	4,000	45 Training/Development: Staff	4,000	4,000	4,000	4,000	4,000
46				46 Training/Development: Board					
47	-	-	2,000	47 Out of Town Travel: Staff	2,000	2,000	2,000	2,000	2,000
48				48 Out of Town Travel: Board					
49	9	94	2,000	49 Local Mileage, Parking, Bus: Staff	2,000	2,000	2,000	2,000	2,000
50				50 Local Mileage, Parking, Bus: Board					
51	-	100	2,000	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	2,000	2,000	2,000	2,000
52	-	-	3,000	52 Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	3,000	3,000	3,000	3,000
53	-	-		53 Misc Expenses					
54				54					
55				55					
56	184,823	173,032	342,600	56 TOTAL MATERIALS AND SERVICES	347,600	347,600	422,600	422,600	422,600
57				57					
58				58 CAPITAL OUTLAY					
59	-	-	-	59 Office/Field Equipment	-	-	-	-	-
60	-	-	-	60 Vehicles	-	-	-	-	-
61	-	-	-	61 Improvements to Real Property	-	-	-	-	-
62				62 Purchase of Real Property					
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	-	-	-	-
64				64					
65				65 DEBT SERVICE					
66	-	-	-	66 Payments to Principal					-
67	-	-	-	67 Interest and Fees					-
68				68					
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-

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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024
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				84
85	710,715	667,008	935,249	85	TOTAL REQUIREMENTS	975,100	845,800	920,800	920,800

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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024
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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	Adopted by Board 6/5/2023	Supplemental 2/5/2024
				PERSONNEL SERVICES					
1			1	Salaries and Wages (Total of 3.5 FTE)	-	366,600	366,600	366,600	366,600
2			2	Payroll Taxes	-	36,200	36,200	36,200	36,200
3			3	Worker's Comp Insurance Policy	-	1,500	1,500	1,500	1,500
4			4	Employee Benefits	-	98,200	98,200	98,200	98,200
5			5	Overtime	-				
6		-	6	Temporary Employees (Total of 0.0 FTE)					
7		-	7	Paid Internships (Total of 0.0 FTE)					
8			8			-	-	-	
9	-	-	9	TOTAL PERSONNEL SERVICES	-	502,500	502,500	502,500	502,500
10			10						
11			11	MATERIALS AND SERVICES		-	-	-	-
12			12	Contracted Bookkeeper			-	-	-
13			13	Contracted Audit Services			-	-	-
14			14	Contracted Attorney					
15			15	Contracted Information Technology Support					
16			16	Contracted Services		82,500	82,500	82,500	82,500
17			17						
18			18						
19			19						
20			20						
21			21	Audit Filing Fee					
22			22	Bank/LGIP Fees		25	25	25	25
23			23	Bulk Mail Permit Renewal					
24			24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		600	600	600	600
25			25	Licenses and Fees					
26			26	Taxes					
27			27	Utilities					
28			28	Telecommunications		2,520	2,520	2,520	2,520
29			29	Repairs/Maintenance					
30			30	Insurance					
31			31	Office Supplies		350	350	350	350
32			32	Postage/Delivery		1,370	1,370	1,370	1,370
33			33	Printing/Copying		2,700	2,700	2,700	2,700
34			34	Office Furnishings and Equipment		2,550	2,550	2,550	2,550

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DETAILED EXPENDITURES
Community Outreach & Engagement

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

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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
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	-	-	-	83	Total Expenditures					83
84				84	ENDING FUND BALANCE					84
85	-	-	-	85	TOTAL REQUIREMENTS					85

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DETAILED EXPENDITURES

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024
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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
				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	222,100	1
2	14,702	17,075	19,200	2 Payroll Taxes	21,000	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	6,900	3
4	50,054	53,515	66,100	4 Employee Benefits	64,100	69,200	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	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	151,890	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	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	2,000	25
26	586	646	643	26 Taxes	663	663	663	663	663	26
27	6,928	13,644	11,172	27 Utilities	13,326	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	4,002	28
29	11,756	10,570	22,550	29 Repairs/Maintenance	33,550	33,550	33,550	33,550	33,550	29
30				30 Insurance						30
31	29	66	300	31 Office Supplies	500	500	500	500	500	31
32	-	-		32 Postage/Delivery						32
33	-	-	400	33 Printing/Copying	400	400	400	400	400	33
34	1,202	579		34 Office Furnishings and Equipment	900	900	900	900	900	34

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DETAILED EXPENDITURES

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024
35	200	-	400	35 Advertising	2,090	2,090	2,090	2,090	2,090
36	-	-	1,200	36 Signage, Banners, Displays	800	800	800	800	800
37	-	-		37 Public Relations Promo					
38				38 Dues					
39	533	901	1,002	39 Subscriptions	1,397	1,397	1,397	1,397	1,397
40	56,281	50,657	35,490	40 Program Supplies	41,610	41,610	41,610	41,610	41,610
41				41 Plants & Materials					
42	-	-	610	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	500	500	500	500	500
43	-	-	3,460	43 Equipment Rental/Lease	3,460	3,460	3,460	3,460	3,460
44				44 Vehicles: Rent/Lease					
45	728	310	1,950	45 Training/Development: Staff	1,950	1,950	1,950	1,950	1,950
46				46 Training/Development: Board					
47	-	-	1,230	47 Out of Town Travel: Staff	1,230	1,230	1,230	1,230	1,230
48				48 Out of Town Travel: Board	-	-	-	-	-
49	443	479	1,200	49 Local Mileage, Parking, Bus: Staff	1,200	1,200	1,200	1,200	1,200
50				50 Local Mileage, Parking, Bus: Board					
51	800	700	1,000	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	2,000	47,000	47,000	47,000
52	-	54	400	52 Meeting Refreshments, Annual, Budget, Board Mtgs	400	400	400	400	400
53				53 Misc Expenses					
54				54		-	-	-	-
55				55					
56	102,456	144,843	152,074	56 TOTAL MATERIALS AND SERVICES	201,918	201,918	306,918	306,918	308,918
57				57					
58				58 CAPITAL OUTLAY					
59	8,971	-	60,500	59 Office/Field Equipment	38,000	38,000	38,000	38,000	38,000
60			-	60 Vehicles					
61	-	22,055	-	61 Improvements to Real Property	100,000	100,000	235,000	235,000	235,000
62				62 Purchase of Real Property					
63	8,971	22,055	60,500	63 TOTAL CAPITAL OUTLAY	138,000	138,000	273,000	273,000	273,000
64				64					
65				65 DEBT SERVICE					
66				66 Payments to Principal					
67				67 Interest and Fees					
68				68					
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-

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DETAILED EXPENDITURES

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024
70	-	-	-	70	CONTINGENCIES	-	-	-	-
71				71	Contingency				
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					
78	-	-	-	78		-	-	-	-
79				79					
80				80					
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-
82				82					
83	332,613	412,133	500,274	83	Total Expenditures	654,018	659,118	899,118	901,118
84				84	ENDING FUND BALANCE				
85	332,613	412,133	500,274	85	TOTAL REQUIREMENTS	654,018	659,118	899,118	901,118

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DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024
				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

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DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024				Supplemental	
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	Adopted by Board 6/5/2023		
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

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Modified Accrual Basis

DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
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
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SPECIAL FUNDS

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
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	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	550,000	5
6	57,740	42,113	50,000	6	Interest	150,000	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	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	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	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	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	150,000	21
22			150,000	22	TOTAL MATERIALS & SERVICES	150,000	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	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	7,085,154	29

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SPECIAL FUNDS

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
					RESOURCES						
1	735,596	811,100	448,185	1	Beginning Fund Balance	507,565	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	1,299,435	5
6	8,883	6,479	10,000	6	Interest	25,000	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	100,000	8
9				9							9
10	1,668,798	1,531,664	1,535,000	10	Total resources, except taxes to be levied	1,747,000	1,747,000	1,932,000	1,932,000	1,932,000	10
11				11	Taxes necessary to balance						11
12				12	Taxes collected in year levied						12
13	1,668,798	1,531,664	1,535,000	13	TOTAL RESOURCES	1,747,000	1,747,000	1,932,000	1,932,000	1,932,000	13
14				14							14
15				15	REQUIREMENTS - MATERIALS & SERVICES						15
16	191,324	186,243	700,000	16	PIC (Prtnrs In Conservation) Grants-new awards	900,000	900,000	950,000	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	250,000	17
18				18	People's Garden Initiative Grants	100,000	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	200,000	19
20	-	-	60,000	20	CLIP (Cost Share to Landowners)-prior outstanding	50,000	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	87,000	21
22				22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	15,000	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	170,000	24
25			20,000	25	Strategic Partnerships-prior outstanding	35,000	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	75,000	26
27	857,698	1,203,914	1,535,000	27	TOTAL MATERIALS & SERVICES	1,747,000	1,747,000	1,932,000	1,932,000	1,932,000	27
28				28							28
29	857,698	1,203,914	1,535,000	29	Total Expenses	1,747,000	1,747,000	1,932,000	1,932,000	1,932,000	29
30				30							30
31				31							31
32	811,100	327,750	-	32	Ending Fund Balance	-	-	-	-	-	32
33	1,668,798	1,531,664	1,535,000	33	TOTAL REQUIREMENTS	1,747,000	1,747,000	1,932,000	1,932,000	1,932,000	33

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SPECIAL FUNDS

EMSWCD '23-24 Supplemental Budget - DRAFT 2-5-2024

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	Adopted by Board 6/5/2023	Supplemental 2/5/2024	
					RESOURCES						
1	-	-		1	Beginning Fund Balance						1
2				2	Working capital (accrual basis)						2
3				3	Previously levied taxes estimated to be received						3
4				4	Earning from temporary investments						4
5				5	Transfer from General Fund						5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	25,000	25,000	25,000	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	25,000	9
10			-	10	Taxes necessary to balance					-	10
11			-	11	Taxes collected in year levied					-	11
12	-	-	25,000	12	TOTAL RESOURCES	25,000	25,000	25,000	25,000	25,000	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15	-	-	25,000	15	OWEB Small Grants	25,000	25,000	25,000	25,000	25,000	15
16			-	16	Other Grants - Local Emergency Planning Committee (LEPC)					-	16
17	-	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	25,000	25,000	17
18				18							18
19				19							19
20				20							20
21				21							21
22	-	-	25,000	22	Total Expenses	25,000	25,000	25,000	25,000	25,000	22
23				23							23
24				24							24
25				25							25
26				26							26
27	-	-	-	27	Ending Fund Balance	-	-	-	-	-	27
28	-	-	25,000	28	TOTAL REQUIREMENTS	25,000	25,000	25,000	25,000	25,000	28

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Supplemental Budget Resolution No. 2024-02-01
 East Multnomah Soil and Water Conservation District

February 5, 2024

Resolution No. 2024-02-01

ADOPTING A SUPPLEMENTAL BUDGET

BE IT RESOLVED that the Board of Directors of the East Multnomah Soil and Water Conservation District (EMSWCD) hereby adopts the following Supplemental Budget for Fiscal Year 2023-2024. The Supplemental Budget is on file at the District office, 5211 N Williams Ave., Portland, Oregon.

The following changes are made to the FY 2023-2024 budget:

WHEREAS, the Oregon Department of Agriculture (ODA) has increased the amount of grant moneys to be provided to EMSWCD for administration purposes in the 2023-2024 Fiscal Year, and;

WHEREAS, EMSWCD has identified additional funding from partner organizations associated with the OSU Extension Services Project not previously ascertained prior to budget adoption, and;

WHEREAS, EMSWCD has identified additional interest revenue to be appropriated that was not anticipated due to post budget adoption interest rate increases, and;

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

WHEREAS, EMSWCD has identified a need for increased expenditures associated with the Oregon State University (OSU) Extension Services' Agricultural Assessment Project not identified during FY23-24 Budget cycle, and;

WHEREAS, EMSWCD has identified a need for increased expenditures to administer work associated with District bookkeeping services as well as the permitting/zoning of the Headwaters Farm office, and;

WHEREAS, these new expenditures are required due to occurrences and conditions that were not ascertained when EMSWCD's original FY 2023-2024 budget was created and adopted, and;

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

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

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



Supplemental Budget Resolution No. 2024-02-01
East Multnomah Soil and Water Conservation District

February 5, 2024

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

THEREFORE, BE IT RESOLVED that the EMSWCD Board of Directors hereby increases resources by \$101,687 and to increase and appropriate expenditures in the amount of \$101,687. Of this amount, ***no funds*** will be transferred from contingency. The EMSWCD Board of Directors resolves to make the following changes in the EMSWCD 2023-2024 budget:

	Adopted Budget	Change	Revised Budget
ODA Administrative Grant (F&O)	\$ 26,372	\$ 2,606	\$ 28,978
Op: Interest on Bank/LGIP Accts	\$ 75,000	\$ 85,000	\$ 160,000
RL: Reimbursements from Partners	\$ -	\$ 8,000	\$ 8,000
ODA Scope of Work Funds (RL)	\$ 61,535	\$ 6,081	\$ 67,616
All other resources	\$ 9,837,855	\$ -	\$ 9,837,855
Total Resources	\$ 10,000,762	\$ 101,687	\$ 10,102,449
Finance & Operations (F&O)	\$ 1,599,130	\$ 8,606	\$ 1,607,736
Rural Lands (RL)	\$ 1,766,904	\$ 91,081	\$ 1,857,985
Urban Lands (UL)	\$ 920,800	\$ -	\$ 920,800
Community Outreach & Engagement (CO&E)	\$ 635,315	\$ -	\$ 635,315
Headwaters Farm (HWF)	\$ 899,118	\$ 2,000	\$ 901,118
Transfers	\$ 1,849,435	\$ -	\$ 1,849,435
Contingency	\$ 359,000	\$ -	\$ 359,000
Total Appropriations	\$ 8,029,702	\$ 101,687	\$ 8,131,389
Unapp. Ending Fund Balance	\$ 1,971,060		\$ 1,971,060
Total Requirement	\$ 10,000,762		\$ 10,102,449

Approved and declared adopted by a majority of the Board of Directors on this 5th day of February, 2024.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
MULTNOMAH COUNTY, OREGON

By: _____
Jasmine Zimmer-Stucky, EMSWCD Board Chair

**Budget Calendar Fiscal Year 2024-2025**

East Multnomah Soil and Water Conservation District

DRAFT

1/12/2024

Contact: Dan Mitten, Chief of Finance & Operations; Phone: 503-935-5353; Email: dan@emswcd.org

	Actions: Red = Budget Committee Meeting; Green = Regular Board Meeting	2024						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
1	Draft budget calendar is sent to TSCC	8						There is no requirement for the governing body to formally approve the budget calendar.... Budget Manual for Local Gov'ts. in Multnomah Co., p. 9.
2	Regular District Board meeting, 6:00 PM held at EMSWCD Office (5211 N Williams Ave.)		5					1. Board appoints budget officer. 2. Budget calendar is adopted.
3	Budget officer with staff prepares draft budget and budget message for Budget Committee review.		6->	<-3				
4	Legal notice is published of Budget Committee's first meeting. Notice is also posted on website to meet notification guidelines. Includes notice that public testimony will be taken at the second meeting but not the first one and other required information listed in Budget Manual for Local Gov'ts in Multnomah Co., p. 42-43.		14					
5	First meeting of the Budget Committee at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting No public comment will be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.			4 4:00-6:00 PM				1. Appoint the presiding officer 2. Receive the budget message and draft budget. 3. Establish procedures for receiving public testimony. 4. Review proposed budget and request changes.
6	Budget officer works with staff to revise the budget.			5-><-31				
7	Legal notice is published of the Budget Committee's second meeting. Notice is also posted on website to meet notification guidelines.			13				
8	Second meeting of the Budget Committee at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.				1 4:00-6:00 PM			1. Public questions and comments will be taken at this meeting. 2. Review revised budget and request any additional revisions.
9	Budget officer works with staff to prepare final budget for Budget Committee approval.				2->	<-5		
10	Legal notice is published of the Budget Committee's third meeting. Notice is also posted on website to meet notification guidelines (notice of the TSCC hearing on May 21 will also be published at this time on the website).				17			

**Budget Calendar Fiscal Year 2024-2025**

East Multnomah Soil and Water Conservation District

DRAFT

1/12/2024

	Actions	2024						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
11	Final meeting of the Budget Committee at 5:00 PM at EMSWCD Office (5211 N. Williams Ave.) Immediately prior to Regular District Board Meeting Public comment will not be taken at the Budget Committee meeting. Copies of proposed budget will be made available to public online on the District's website, emailed or mailed hard copies by request prior to or at the meeting and thereafter in the District office.					6 5:00-6:00 PM		1. Review final changes to budget. 2. Resolution to approve budget. 3. Resolution setting maximum tax levy.
12	Budget officer will submit approved budget to TSCC. Include all documents outlined in Budget Manual for Local Gov'ts. in Multnomah Co., p. 48-50.					7		
13	Publish legal notice <u>one time</u> announcing the TSCC public hearing and including the budget summary in <u>The Oregonian</u> . Must include the required information listed in Budget Manual for Local Gov'ts. in Multnomah Co., p. 51.					8		
14	TSCC budget hearing at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.)					21		1. The District presents an overview of the budget and responds to questions from the Commissioners and the public. 2. The Commission receives testimony from any persons present.
15	TSCC will send certification letter and any concerns to District Board.					22-31		
16	Regular District Board meeting 6:00 PM held at EMSWCD Office (5211 N. Williams Ave.)						3 *	1. Consider public testimony given at the TSCC hearing. 2. Respond to TSCC certification letter. 3. Adopt the budget. 4. Make appropriations. 5. Declare and categorize taxes. 6. Approve BC#3 meeting minutes. <i>* Deadline for Board to adopt the budget is June 30.</i>
17	Adopted budget is sent to TSCC within 30 days of adoption. Adopted budget is sent to Shelly Shelton &/or Larry Steele at Multnomah County Tax Assessor's office.						4-30	

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01/17/24
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	87,409.77	130,799.43	-43,389.66	-33.17%
1010 · LGIP savings acct #1	15,921,862.90	13,573,990.60	2,347,872.30	17.3%
Total Checking/Savings	16,009,272.67	13,704,790.03	2,304,482.64	16.82%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receiveable	148,323.46	126,354.45	21,969.01	17.39%
1200 · Accounts Receivable - Other	10,729.39	24,248.58	-13,519.19	-55.75%
Total 1200 · Accounts Receivable	159,052.85	150,603.03	8,449.82	5.61%
Total Accounts Receivable	159,052.85	150,603.03	8,449.82	5.61%
Other Current Assets				
1300 · Prepaid Expense	4,151.39	442.82	3,708.57	837.49%
Total Other Current Assets	4,151.39	442.82	3,708.57	837.49%
Total Current Assets	16,172,476.91	13,855,835.88	2,316,641.03	16.72%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	377,614.09	334,329.61	43,284.48	12.95%
1502 · Accumulated Depreciation	-309,669.71	-278,825.43	-30,844.28	-11.06%
Total 1500 · Fixed Assets	67,944.38	55,504.18	12,440.20	22.41%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-257,940.95	-241,457.07	-16,483.88	-6.83%
1605 · Building/Capital Improvements	1,347,992.66	1,378,208.66	-30,216.00	-2.19%
1606 · Accum Depreciation Improvements	-375,729.42	-333,647.33	-42,082.09	-12.61%
Total 1600 · Building	1,208,838.71	1,297,620.68	-88,781.97	-6.84%
1700 · Land	5,176,712.47	5,741,336.47	-564,624.00	-9.83%
Total Fixed Assets	6,453,495.56	7,094,461.33	-640,965.77	-9.04%
TOTAL ASSETS	22,625,972.47	20,950,297.21	1,675,675.26	8.0%

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01/17/24
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	141,483.87	117,408.70	24,075.17	20.51%
Total Accounts Payable	141,483.87	117,408.70	24,075.17	20.51%
Credit Cards				
2050 · Beneficial Credit Cards				
2052 · VISA - JD - 0960	0.00	1,025.51	-1,025.51	-100.0%
2053 · VISA - KS - 0994	1,931.89	0.00	1,931.89	100.0%
2054 · Visa - RS - 2818	0.00	1,501.08	-1,501.08	-100.0%
2058 · Visa - SW - 1901	1,262.92	2,685.51	-1,422.59	-52.97%
2061 · Visa - NH - 4046	2,675.61	192.81	2,482.80	1,287.69%
2062 · Visa - SS - 8195	3,695.32	2,195.53	1,499.79	68.31%
2063 · Visa - CA - 5240	125.61	0.00	125.61	100.0%
Total 2050 · Beneficial Credit Cards	9,691.35	7,600.44	2,090.91	27.51%
Total Credit Cards	9,691.35	7,600.44	2,090.91	27.51%
Other Current Liabilities				
2105 · FSA Liabilities	2,284.95	367.87	1,917.08	521.13%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	216.95	-36.09	253.04	701.14%
2150 · Accrued Compensated Absences	148,190.94	137,381.46	10,809.48	7.87%
Total Other Current Liabilities	153,392.84	140,413.24	12,979.60	9.24%
Total Current Liabilities	304,568.06	265,422.38	39,145.68	14.75%
Total Liabilities	304,568.06	265,422.38	39,145.68	14.75%
Equity				
3900 · Retained Earnings-Unrestricted	11,397,263.24	11,408,821.78	-11,558.54	-0.1%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,289,316.81	6,709,859.81	-420,543.00	-6.27%
3952 · Projects & Cost Share	518,811.32	327,750.32	191,061.00	58.3%
Total 3950 · Board Designated Restrictions	6,808,128.13	7,037,610.13	-229,482.00	-3.26%
Net Income	4,116,013.04	2,238,442.92	1,877,570.12	83.88%
Total Equity	22,321,404.41	20,684,874.83	1,636,529.58	7.91%
TOTAL LIABILITIES & EQUITY	22,625,972.47	20,950,297.21	1,675,675.26	8.0%

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July through December 2023

	Jul - Dec 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	5,668,295.99	5,332,675.00	335,620.99	106.29%	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	284,905.22	125,002.00	159,903.22	227.92%	250,000.00
4600 · Grants					
4610 · Federal	0.00	115,000.00	-115,000.00	0.0%	251,974.00
4620 · State	48,307.00	43,954.00	4,353.00	109.9%	87,907.00
4650 · City	0.00	50,000.00	-50,000.00	0.0%	50,000.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	48,307.00	233,954.00	-185,647.00	20.65%	414,881.00
4700 · Sale of Real Property	762,390.42				
4800 · Rental Income	23,542.05	18,000.00	5,542.05	130.79%	28,000.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	8,551.70	2,510.00	6,041.70	340.71%	5,000.00
4990 · Uncategorized Income	2.00				
4900 · Misc Income - Other	0.00	3,500.00	-3,500.00	0.0%	10,000.00
Total 4900 · Misc Income	8,553.70	6,010.00	2,543.70	142.32%	15,000.00
Total 4000 · Income	6,795,994.38	5,715,641.00	1,080,353.38	118.9%	6,478,299.00
Total Income	6,795,994.38	5,715,641.00	1,080,353.38	118.9%	6,478,299.00
Gross Profit	6,795,994.38	5,715,641.00	1,080,353.38	118.9%	6,478,299.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	993,569.36	1,099,108.00	-105,538.64	90.4%	2,213,200.00
5200 · Payroll Taxes	85,952.32	106,800.00	-20,847.68	80.48%	215,000.00
5300 · Wkrs Comp Insurance	10,840.18	27,670.00	-16,829.82	39.18%	27,670.00
5400 · Emp Benefits	208,297.40	253,322.00	-45,024.60	82.23%	509,130.00
Total 5000 · Payroll Expenses	1,298,659.26	1,486,900.00	-188,240.74	87.34%	2,987,500.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	12,000.00	9,000.00	3,000.00	133.33%	18,000.00
6010 · Contracted Audit Services	8,000.00	8,000.00	0.00	100.0%	8,000.00
6020 · Contracted Attorney	6,691.80	94,980.00	-88,288.20	7.05%	190,000.00
6050 · Contracted Services	468,892.65	814,056.00	-345,163.35	57.6%	1,545,939.00
6065 · Contracted IT Support	9,906.00	16,500.00	-6,594.00	60.04%	33,000.00
Total 6000 · Professional Services	505,490.45	942,536.00	-437,045.55	53.63%	1,794,939.00
6100 · Admin					
6110 · Audit Filing Fee	300.00	300.00	0.00	100.0%	300.00
6120 · Bank Charges	743.18	710.00	33.18	104.67%	2,875.00
6135 · Legal Notice	995.31	2,100.00	-1,104.69	47.4%	4,700.00
6140 · Payroll Svcs	235.75	378.00	-142.25	62.37%	750.00
6150 · Licenses & Fees	3,398.63	6,769.00	-3,370.37	50.21%	11,115.00
6160 · Taxes	2,812.07	8,363.00	-5,550.93	33.63%	8,363.00
Total 6100 · Admin	8,484.94	18,620.00	-10,135.06	45.57%	28,403.00
7100 · Occupancy					
7110 · Utilities	8,940.89	10,631.00	-1,690.11	84.1%	23,508.00
7120 · Telecommunications	13,393.00	16,716.00	-3,323.00	80.12%	31,782.00
7130 · Repairs/Maintenance	10,964.87	34,123.00	-23,158.13	32.13%	52,050.00
Total 7100 · Occupancy	33,298.76	61,470.00	-28,171.24	54.17%	107,340.00
7500 · Insurance					

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Accrual Basis

EMSWCD

Profit & Loss Budget Performance

July through December 2023

	Jul - Dec 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
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	52.00	0.00	52.00	100.0%	2,600.00
Total 7500 · Insurance	52.00	0.00	52.00	100.0%	28,650.00
8100 · Office Expenses					
8110 · Office Supplies	1,856.72	5,790.00	-3,933.28	32.07%	11,450.00
8115 · Postage, Delivery	0.00	5,490.00	-5,490.00	0.0%	9,820.00
8120 · Printing, Copying	10,336.54	12,040.00	-1,703.46	85.85%	21,300.00
8130 · Furnishings & Equipment	13,189.80	14,652.00	-1,462.20	90.02%	20,450.00
Total 8100 · Office Expenses	25,383.06	37,972.00	-12,588.94	66.85%	63,020.00
8200 · Production					
8210 · Advertising	0.00	7,227.00	-7,227.00	0.0%	12,990.00
8230 · Signage, Banners, Displays	0.00	5,306.00	-5,306.00	0.0%	9,900.00
8250 · Public Relations Promo & Events	12,878.16	21,174.00	-8,295.84	60.82%	46,750.00
Total 8200 · Production	12,878.16	33,707.00	-20,828.84	38.21%	69,640.00
8500 · Programs & Projects					
8505 · Dues	20,687.00	9,315.00	11,372.00	222.08%	15,525.00
8506 · Subscriptions	25,707.42	43,447.00	-17,739.58	59.17%	79,233.00
8510 · Contracts w/ Partners/Lndownrs	51,490.00	125,002.00	-73,512.00	41.19%	250,000.00
8520 · Grants to Others	541,485.14	874,520.00	-333,034.86	61.92%	1,707,000.00
8530 · Program Supplies	22,313.45	42,156.00	-19,842.55	52.93%	63,775.00
8540 · Plants & Materials	13,541.25	47,520.00	-33,978.75	28.5%	75,000.00
8560 · Space Rental	2,590.61	1,948.00	642.61	132.99%	3,142.00
8570 · Equip Rental	1,853.16	3,216.00	-1,362.84	57.62%	12,960.00
8580 · Vehicles Rent/Lease	288.63	4,252.00	-3,963.37	6.79%	8,500.00
Total 8500 · Programs & Projects	679,956.66	1,151,376.00	-471,419.34	59.06%	2,215,135.00
8600 · Training					
8610 · Training/Development Staff	4,802.85	11,902.00	-7,099.15	40.35%	25,550.00
8620 · Training/Development Board	300.00	2,504.00	-2,204.00	11.98%	5,000.00
Total 8600 · Training	5,102.85	14,406.00	-9,303.15	35.42%	30,550.00
8700 · Travel					
8730 · Out of Town Travel- Staff	5,525.15	8,054.00	-2,528.85	68.6%	14,780.00
8740 · Out of Town Travel - Board	449.82	2,496.00	-2,046.18	18.02%	4,500.00
8750 · Local Mlg, Pkg, Bus - Staff	2,645.38	6,626.00	-3,980.62	39.92%	12,550.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	496.00	-496.00	0.0%	1,000.00
Total 8700 · Travel	8,620.35	17,672.00	-9,051.65	48.78%	32,830.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	8,824.58	12,100.00	-3,275.42	72.93%	70,900.00
8820 · Vol & Staff Refreshments	5,475.71	6,998.00	-1,522.29	78.25%	14,360.00
Total 8800 · Volunteers & Staff	14,300.29	19,098.00	-4,797.71	74.88%	85,260.00
8900 · Misc Expenses	800.00				
9000 · Capital Outlay					
9010 · Office/Field Equipment	9,799.00	38,000.00	-28,201.00	25.79%	38,000.00
9030 · Improvements On Real Property	76,005.56	372,000.00	-295,994.44	20.43%	447,000.00
9040 · Purchase of Real Property	1,150.00	3,500,000.00	-3,498,850.00	0.03%	6,935,154.00
Total 9000 · Capital Outlay	86,954.56	3,910,000.00	-3,823,045.44	2.22%	7,420,154.00
Total Expense	2,679,981.34	7,693,757.00	-5,013,775.66	34.83%	14,863,421.00
Net Ordinary Income	4,116,013.04	-1,978,116.00	6,094,129.04	-208.08%	-8,385,122.00
Net Income	4,116,013.04	-1,978,116.00	6,094,129.04	-208.08%	-8,385,122.00

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01/17/24
Accrual Basis

EMSWCD
Profit & Loss by Class
July through December 2023

		General Fund					Special Funds		TOTAL
		Finance & Operations	Rural Lands	Urban Lands	Community Outreach & Engagement	HIP	Grants Fund	Land Conservation Fund	
Income									
	4000 · Income	5,755,304.73	811,897.00	850.46	0.00	15,226.55	28,362.09	184,353.55	6,795,994.38
Total Income		5,755,304.73	811,897.00	850.46	0.00	15,226.55	28,362.09	184,353.55	6,795,994.38
Gross Profit		5,755,304.73	811,897.00	850.46	0.00	15,226.55	28,362.09	184,353.55	6,795,994.38
Expense									
	5000 · Payroll Expenses	380,980.40	344,059.61	234,502.77	199,162.99	139,953.49	0.00	0.00	1,298,659.26
	6000 · Professional Services	162,460.69	287,393.86	3,418.75	29,999.75	22,217.40	0.00	0.00	505,490.45
	6100 · Admin	4,491.14	2,703.57	72.37	14.58	1,203.28	0.00	0.00	8,484.94
	7100 · Occupancy	14,081.13	5,849.37	1,251.20	938.40	11,178.66	0.00	0.00	33,298.76
	7500 · Insurance	52.00	0.00	0.00	0.00	0.00	0.00	0.00	52.00
	8100 · Office Expenses	7,149.10	5,298.58	10,474.90	339.50	2,120.98	0.00	0.00	25,383.06
	8200 · Production	2,431.77	0.00	10,346.39	100.00	0.00	0.00	0.00	12,878.16
	8500 · Programs & Projects	37,159.05	16,850.14	8,331.47	6,046.16	18,594.70	592,975.14	0.00	679,956.66
	8600 · Training	1,706.00	2,942.00	354.85	0.00	100.00	0.00	0.00	5,102.85
	8700 · Travel	1,707.02	2,589.00	267.25	3,902.49	154.59	0.00	0.00	8,620.35
	8800 · Volunteers & Staff	10,101.80	2,543.39	74.45	837.80	742.85	0.00	0.00	14,300.29
	8900 · Misc Expenses	0.00	800.00	0.00	0.00	0.00	0.00	0.00	800.00
	9000 · Capital Outlay	76,005.56	0.00	0.00	0.00	9,799.00	0.00	1,150.00	86,954.56
Total Expense		698,325.66	671,029.52	269,094.40	241,341.67	206,064.95	592,975.14	1,150.00	2,679,981.34
Net Ordinary Income		5,056,979.07	140,867.48	-268,243.94	-241,341.67	-190,838.40	-564,613.05	183,203.55	4,116,013.04
Net Income		5,056,979.07	140,867.48	-268,243.94	-241,341.67	-190,838.40	-564,613.05	183,203.55	4,116,013.04
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		50%	50%	50%	50%	50%	50%	50%	
Percentage of Appropriation Spent		44%	38%	29%	38%	23%	31%	0%	
Year-To-Date Appropriation by Program (as of 12/31)		\$815,101	\$897,663	\$451,538	\$317,347	\$637,586			
Year-To-Date Percentage of Appropriation Spent (as of 12/31)		86%	75%	60%	76%	32%			