



Board of Directors Meeting Agenda

East Multnomah Soil and Water Conservation District

Monday, February 3, 2025, 5:00 – 8:00 PM

To be held at 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 (571) 317-3116 Access Code: 578-282-301

AGENDA

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet
1	5:00 5 min	Welcome and meeting called to order. <ul style="list-style-type: none"> Introductions Review/revise agenda Review previous action items Approve January 2025 Board Meeting Minutes 	Information/ Decision	Zimmer-Stucky	a) 1/16/2025 Board Meeting Minutes Previous Action Items
2	5:05 90 min	Executive Session under ORS 192.660(2)(e)	Information	Shipkey	Sent Separately
3	6:35 5 min	Time reserved for public comment and introductions ¹	Information	Public	N/A
FINANCE AND OPERATIONS					
4	6:40 10 min	Monthly Financial Report: December 2024	Information	Mitten	a) December 2024 Financial Report
5	6:50 5 min	<ul style="list-style-type: none"> FY 25-26 Budget Officer FY 25-26 Budget Calendar 	Decision	Mitten	a) FY 25-26 Budget Calendar
6	6:55 5 min	Authorization to add new Board members to, and remove outgoing Board members from bank accounts	Decision	Mitten	N/A
DISTRICT BUSINESS					
7	7:00 10 min	Leadership Team Monthly Report	Information	Leadership Team	a) L-Team & E-Team Report

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



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8	7:10 15 min	Three-Year Budget vs. Actual Trending Analysis	Information	Mitten	a) Budget vs. Actual Analysis Report b) Budget vs. Actual Analysis Presentation
9	7:25 10 min	Rooster Rock Stormwater Management investment opportunity above ED spending limit	Decision	Beamer	a) Rooster Rock Memo
10	7:35 10 min	Legislative Bills update	Information	Beamer	N/A
BOARD BUSINESS					
11	7:45 10 min	Board Discussion	Information/ Discussion	Zimmer-Stucky	N/A
CLOSING ITEMS					
12	7:55 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		Board	Budget	Land Legacy Committee	Personnel Committee	
FY24-25	2024	July	1	22	15	
		August	5			
		September	4			
		October	7		21	
		November	4		25	
		December	2			
	2025	January	16		27	20
		February	3			
		March	3	3	24	
		April	7	7		21
		May	5	5	19	
		June	2			

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.

1/28/2025



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

Thursday, January 16, 2025

6:03pm- Call to Order

Zimmer-Stucky called to order the regular meeting of the EMSWCD Board of Directors at 6:03pm on Thursday, January 16, 2025, at the EMSWCD Office in North Portland.

Oath of Office for Newly Elected Directors:

Laura Masterson was sworn in by Zimmer-Stucky and signed her Oath of Office.

Mary Columbo was sworn in by Zimmer-Stucky and signed her Oath of Office.

Ramona DeNies was sworn in by Zimmer-Stucky and signed her Oath of Office.

The Oaths of Office for each Director was witnessed and signed by EMSWCD Board Chair, Jasmine Zimmer-Stucky.

Board Officer & Committee Assignments

Chair: Jasmine Zimmer-Stucky

Guebert reminded everyone that the Chair traditionally holds the Chair for two years.

Motion: Guebert moved to nominate Jasmine Zimmer-Stucky as Board Chair. Masterson 2nd. Motion passed unanimously (5-0).

Vice-Chair: Ramona DeNies

Masterson is happy to take the role but also offers it to anyone else.

Motion: Masterson moved to nominate Ramona as Board Vice-Chair. Guebert 2nd. Motion passed unanimously (5-0).

Secretary: Mike Guebert

Masterson shared the details of the role.

Guebert is open to the position.

Motion: Masterson moved to nominate Guebert as Board Secretary. DeNies 2nd. Motion passed unanimously (5-0).

Treasurer: Mary Columbo

Mitten shared the details of the role.

Motion: Guebert moved to nominate Columbo as Board Chair. DeNies 2nd. Motion passed unanimously (5-0).

Land Legacy Committee: All five Board Members will join.

Personnel Committee: Zimmer-Stucky, Masterson, Columbo, and DeNies will join.

Masterson, previous chair of the Committee, commented that we don't necessarily always hold four meetings per year unless necessary, but it did get more active when hiring the Executive Director, and is sometimes used as a sounding Board for hiring or for new staff hires or positions. Personnel policies are often reviewed in committee meetings and personnel-related conflicts may be discussed in the committee meetings as applicable or with an outside third-party HR consultant.

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

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

Board of Directors: Jasmine Zimmer-Stucky (At-Large 2 Director, Chair), Ramona DeNies (At Large 1 Director, Vice-Chair), Mike Guebert (Zone 3 Director, Secretary), Mary Columbo (Zone 1 Director, Treasurer), Laura Masterson (Zone 2 Director)

Staff: Kelley Beamer (Executive Director), Kathy Shearin (Urban Land Program Supervisor), Dan Mitten (Chief of Finance & Operation), Heather Nelson Kent (Community Outreach & Engagement Program Supervisor), Rowan Steele (Headwaters Farm Program Manager), Julia Pacheco-Cole (Community Outreach & Engagement Communications Assistant), Asianna Fernandez (Executive Assistant)

Guests: Margaret (public), Kimberely Galland (NRCS), Kelly Adams (public)

Changes to the agenda: Remove the motion from Item 11.

Previous Action Items: N/A

Fernandez to send the Board a copy of the Growing Gardens Impact Report. – Done.

Action Item: Fernandez to send the Growing Gardens Impact Report to Columbo and DenNies.

6:21pm- Review/Approve December 2024 Annual Meeting and Board Meeting Minutes

Motion: Guebert moved to approve the December 2, 2024, Annual and Board Meeting Minutes. Columbo 2nd. Motion passed unanimously (5-0).

6:21pm- Public Comment: N/A

6:22pm – Monthly Financial Report:

Mitten shared a quick overview of what the monthly financial reports entail and then gave the financial report for November 2024.

On the Balance Sheet, the District's total Checking and Savings is 11.87% less than the prior November, due to the timing of receiving our property tax revenue from the county. We were slightly under in receipts, but on December 2nd, we received a larger deposit of \$4.1 million, putting us back on track. The District's Current Total Assets are at \$19.2million, and the difference from the previous year is merely a reflection of the property taxes that we are not realizing in this report but did receive just a few days later which will appear in the December report. We don't have a lot of liabilities, the office building is owned, all of our properties are owned, and we have some district credit cards, but it's nominal and they get paid out each month. Total Liability and Equity matches the Assets at \$9.258 million. This is a very healthy balance sheet.

Masterson Does the sale of property show up in Assets?

Mitten No, it shows up in Profit and Loss Statements only. It doesn't show on the Balance Sheet until the audit hits and the assets are reassigned. And Assets are updated annually.

DeNies Is there not a lot of fluctuations in the Land Conservation Fund?

Mitten Not unless there's a large amount of money spent on property (land acquisitions, easements, etc.) over a large dollar amount. We do an inter-fund transfer annually to the fund to maintain or build the balance. We generally transfer \$500,000 annually from the General Fund.

Masterson Usually that would be to buy a property meaning assets increases at the same time. The reason we have so much money in the fund at one time is to be prepared for high priority transactions or to do multiple transactions.

Masterson recommended both new Board members join a budget overview.

Mitten continued the financial report for November 2024. Budget Performance:

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On the Income Statement, or, Profit and Loss Budget performance, our property tax showed \$1.7 million received through November 30th but reminded everyone about the remainder coming in the beginning of December. We're back to our normal trajectory. Our interest rates are \$260,000 vs. \$212,000 budgeted. We were at 5% in November, but the Treasury told us that it decreased to 4.85%. Sale of Real Property shows \$346,000 for the Kehrli property. The most recent transaction will show up in the December report. Profit and Loss look great. In Profit and Loss by Class, percent of FY passed is 42%, and all programs are within 20-30% spend rate. Year to date, it's ~70% spending rate.

Columbo Are the property taxes coming from the City of Portland funds?

Mitten It is property throughout our entire district. We receive \$0.10 per \$1000 for every property throughout East Multnomah County.

Masterson Are there any projections for the assessed value to increase?

Mitten We haven't heard anything from the Tax Supervising Control Commission (TSCC) yet. They work with us on budget and give us great projections for property tax, uncollectable, etc.

Beamer The income levels are tied to urban renewal initiatives that the City creates. When there are big areas of our district that use a lower tax model to incentivize development, that will have an impact on us because we have such an overall robust base. This is usually a \$20,000 to \$30,000 collective decrease per year. For example, when the Interstate Renewal District came off the surplus tax, it resulted in an increase for us.

Masterson Velocity of spend is not the same across all programs. Some of them can be predicted for a certain time of year, some cannot, correct?

Mitten Not necessarily. We're trying to use predictive modeling, to see trends for incoming revenues and expenditures coming in and tie them to specific months so we can see the ebb and flow of revenues and expenses throughout the year.

6:42pm – Something to Celebrate:

Beamer shared that there is a neighborhood photographer, Tommy Houston, who has been taking photos and videos of the birds and other wildlife at the naturescaped space around the District's office. He's mentioned that there's nowhere else in the city where you can see the diversity of birds like he finds on our grounds. Photos and videos of the birds were projected on the big screen.

6:45pm – Board Member Onboarding Module 1: What We Do and Why We Do It:

Beamer shared a slideshow about the Foundations of SWCDs in general, EMSWCD's history and mission, what we as staff do, and why we do it, as an onboarding presentation for the District's New Board Members.

Staff present gave a quick introduction of themselves.

Guebert added a book recommendation for the new Board Members regarding the Dust Bowl: The Worst Hard Times by Timothy Egan.

Masterson added a reminder that the Board does have to be thoughtful and careful about convening or emailing about decisions with three or more members at a time without properly noticing it as a public meeting.

7:15pm – Quarter 2 Reports:

Beamer shared an overview of the District's achievements for the last three months. Steele, the HWF manager, was a star in the news for a month, sharing about the Headwaters Farm Business Incubator, resulting in a new farmer applying for the program. We secured two Forever Farms with our Land Legacy Program (LLP). We recruited almost 90 attendees for our Urban Lands Spring Workshops.

Shearin shared an update about the Urban Lands goals and reported about the program's Quarter 2.

- New goal: Addressing fish passages, specifically through a dam removal at the Mount Hood Community College Campus.

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- New goal: Partnering with USGS to do studies on how to mitigate the source of Harmful Algae Blooms (HABs).
- New goal: Learning about the harm of 6PPD-Q and working with community groups to mitigate its presence in our soil and water.
- Completed 24 technical assistance projects, and staff are currently in the middle of one Conservation Landowner Incentive Program (CLIP) project, with two more to begin soon.
- Our Community Liaison is working on the Oregon Land Justice Project partnership and the BIPOC Affinity Cohort's launch.
- Currently working with MHCC on improving their parking lots to reduce harmful pollution to the surrounding waterways and remove a dam on campus. Also working with NAYA to help them improve their campus to uplift the environmental projects.
- Recently hired a new Outreach and Education Coordinator who set up the Fall 2024 and Spring 2025 workshop schedule and we're planning to bring some Spring 2025 workshops back to in person as well.

Shearin offered to give DeNies and Columbo a tour of the MHCC campus and show them the work we've done with them.

Beamer shared an update about the Rural Lands goals and reported about the program's Quarter 2.

- Working with landowners on tech and financial assistance
- Recently planted 26 miles of riparian habitat in the district. 41 of those sites are actively enrolled in the StreamCare program.
 - **Guebert** There used to be a temperature monitor on his property through StreamCare, and they eventually stopped having to monitor it because it was consistently passing.
- The Headwaters Farm Business Incubator had eight applicants for the 2025 year, and we approved two mixed vegetable farmers who will be able to utilize all the resources of our program and hit the ground running in our community when they come onboard.
 - One of the farmers chose HWF over his recent lease because he liked the community aspect of it. The other farmer heard about the program from one of the OPB news castings that Steele was in.
 - **Masterson** The CO&E team has been working hard on doing outreach for the program for the last two years, and this outreach we're doing now could still even work for us in a few years for farmers who may not be ready now but will be in a few years.
- Dancing Roots signed and acquired their new forever farm through the Land Legacy Program.
 - At the signing, one of the purchasers was so surprised and appreciative of being able to use the public funds to make his farm affordable.

Mitten shared an update about the Finance and Operations team goals and reported about the program's Quarter 2.

- New goal: resource analysis and development
- New goal: policy development and leveraging technology
- Finished the FY 23-24 Financial Audit
- Completed a three-year budget analysis by program (why we're at a certain percentage of under spend instead of just what the spends are). We will be presenting this to the Board soon.
- Finished Board member offboarding and onboarding.
- Scheduling OGE training and ethics training for all of the Board members.
- Onboarded new Urban Lands staff member, offboarded Rural Lands supervisor, and staff will be assisting in recruiting the new supervisor.
- Conducted about 17 IT assistance tickets, decreasing the need from our average 25-17.
- Performed a District-wide Microsoft software training course at a Staff Meeting.
- Currently working on our new website design and implementing our new CRM system.
- Small uptick in public emails and voicemails, mostly due to Native Plant Sale questions.

Guebert Will the evaluation of the Budget be reflected in the upcoming Budget?

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Mitten You will see the evaluation before the Budget process, and then see the improvement reflected in the actual budget.

Kent shared an update about the Community Outreach & Education and Grants goals and reported about the program's Quarter 2.

- All four Goals are new goals, as the team was newly established in FY 23-24.
- Developing a new website, set to launch this Spring.
 - Finalized the design, currently working on content.
 - Set to finish by the end of FY 24-25.
- Developing accessibility standards for all events, communications, and presentations.
- Completing the office renovation project with some artwork, including a mural, in partnership with the Regional Arts and Culture Council.
- More proactive social media strategies. Will be creating posts introducing each Board Member.
- Created and currently implementing a District-wide AP style Editorial Style Guide.
- Creating communication plans for specific programs. Currently working on HWF's and LLP's communication plans in partnership with their program managers.
- All Grant agreements for the previous year have been completed before the current year applications were finalized.
- Launched the PIC Grant cycle in October. Received 47 applications for \$2.4 million.
- Received mid-year reports for two SPA Partners.
- Granted 1 SPACE grant.

7:49pm - PIC Grants Applicants Update

Kent shared the list of applicants for the 2025 PIC Grants funding with the Board. The final approved list of applicants will be shared in the next few months. The Board did approve a direct funding process, so six grantees who met the criteria are now part of the process without having to submit materials to reapply. The six include Columbia Land Trust for Backyard Habitat program, Friends of Zenger Farm, Play Grow Learn, Portland Opportunity Industrialization Center, Wisdom of the Elders, and Our Village Garden. The rationale is that these organizations apply every year and rank highly every year, so we wanted to reduce the administrative responsibilities for them. We wanted to keep them in the PIC cycle, as opposed to moving them to a different grant cycle, and reevaluate their standing each year, considering their projects or programs could change every year.

7:55pm - Equity-Focused Strategic Opportunity Grant Pilot Program Review:

Beamer A year before she arrived at the District, staff found that certain community needs were not able to be addressed through our current grant programs, including the need for capital funds. This opened the conversation regarding where we can meet equity needs that align with our mission. The Board approved the EFSOG pilot program for staff to choose programs and organizations that fit these needs to receive funding.

Kent The program came out of our Board-approved Equity Policy. We ran the program for three years, and several of the projects we funded were done right at the end of the year, and we're not seeing the number of opportunities and requests we assumed we'd see, especially ones that can't be funded by our other grants programs. Staff recommends ending the pilot program. We don't want to gatekeep underutilized funds that could be going into the community.

Zimmer-Stucky thanked Staff for the approach, and reminded everyone that this decision doesn't reflect any kind of lack of commitment to serving the community at all. This was something the past Executive Director brought up as an opportunity to try to feel a need, with the cushion to be okay with failing instead of just not trying.

7:45pm - Contract Approvals above ED Authority:

Beamer explained that as the Executive Director, she can only authorize the expenditure of up to \$50,000, and all of these four contracts are above that limit.

- Contract with Jen Aron to continue working with HWF on soil health and restoration.

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- **Steele** Aron signed a contract with the District beginning in 2023, and before then, she spent 8 months doing Pro Bono site assessment work for her Master's program with Integrity Soils.
- Renewing our contracts through cooperative procurement agreements, under METRO and Clean Water Services, for their crews to assist us in our StreamCare and noxious Weeds programs.
 - Mosaic for a do not exceed \$500,000.
 - JLM LLC for a do not exceed \$300,000.
 - Ash Creek Forest Management for a do not exceed \$300,000.

Motion: Guebert moved to approve the Executive Director to sign contracts with Jen Aron, Mosaic, JLM LLC, and Ash Creek Forest Management. Masterson 2nd. Motion passed unanimously (5-0).

8:05pm – Legislative Platform:

Zimmer-Stucky proposed that the Board does not make a motion on this topic tonight so that they have time to review each policy.

Guebert gave an overview of Domestic Well Exclusion Bill. The sponsor of this bill declined to submit official language for it today because of requested opposition. This bill would have allowed commercial farms, with irrigation for up to half an acre, to have 5,000 gallons per day. An opponent of the Bill is requesting that it not happen within a quarter miles of new surface water, seasonal open end. There isn't any official language for it yet.

Masterson gave an overview of the Oregon Agricultural Heritage Program (OAHP) bill. Oregon would match funds for the NRCS ACEP-ALE Program (Natural Resources Conservation Service Agricultural Conservation Easement Program- Agricultural Land Easements), funding agricultural conservation easements. For years, Oregon didn't have matching funds for federal funds, making it hard for those programs to work. It's made sense for the Board to approve of this in the past due to its overlap with the LLP's mission. This is specifically for Conservation Easements.

Beamer gave an overview of the Bilingual Pesticide Safety Education and Training bill. The Board has voted to support this bill to create two new staff positions at Oregon State University to support bilingual or Spanish-speaking pesticide education. It's been shown that English speakers pass the exam at 75-80% and Spanish speakers are passing at 7-8%. Hood River SWCD has taken the lead on this bill.

Zimmer-Stucky We can add more discussions about this at future Board Meetings.

Beamer We now have all the bill numbers and languages, the OACD will be pulling out the bills that have correlation with our work, and we can continue to look at and track these bills at future Board meetings.

8:15pm – Board Scheduling:

Zimmer- Stucky All Board Members are required to go through the OGEC training.

Beamer This is the new training that is required for all Board members. Some of the District Managers in Willamette Valley agreed it may be nice to get all their Board members together to attend one meeting. The date of that is March 4th at 10am in Hillsboro, hosted by Tualatin SWCD. If there are Members who cannot attend that, we can either hold one at our office and invite other districts' Board members or each Board member can do it online on their own.

Mitten If we host it here, they give a date to us, and we need to coordinate such. The training is 2.5 hours long.

Masterson plans to do it on her own online.

Columbo and DeNies plan to attend the OGEC training with Tualatin SWCD.

Action Item: Fernandez to send the OGEC training date options and information on how to sign up to the Board members.

Zimmer-Stucky:

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January 20th PC meeting – cancelled.

April 21st PC Meeting – remain as scheduled.

May 26th LLC Meeting – move to May 19th.

August 4th Board Meeting – to remain on calendar and cancel it at a later date if we don't need it.

September 1st Board Meeting – move to September 3rd.

8:24pm – Board Discussion:

Guebert introduced himself. 12 years on Board. Background of Geologist, focusing on water quality for 25 years. Has been farming livestock in Corbett since 2001. Runs the Oregon Pasture Network through Friends and Family Farmers. There will be a Ranching for Profit workshop in March.

Columbo introduced herself. Has been running a mixed-vegetable farm in Springdale since 2009. Worked in geology before that. She feels passionate about HWF since she was part of the Headwaters Farm Business Incubator Program, graduating in 2019. Very interested in learning more about land legacy. Was inspired by going through the HIP and conversations with Masterson and wanting to use her voice to join the Board.

DeNies introduced herself. Moved to Portland in 2001. Switched to journalism, leading to current job with Wild Salmon Center as a senior writer and producer. She's doing a lot of video work about riparian habitat restoration and salmon policy. She was made aware of the possibility of joining the Board last summer, and she had a few conversations with Zimmer-Stucky and other people in the community. Didn't feel like she had any qualifications to join at first, but it sounded like diving into another investigative feature and going on a four-year adventure.

Masterson introduced herself. Joined the Board in 2004. Organic vegetable farmer for 30 years, in Multnomah, Clackamas, and Yamhill counties. Has 50 acres under production for CSA and restaurant sales. Being on the Board is an amazing intersection between conservation and agriculture. She was also on the State Board of Agriculture for 8 years, serving partially on the Oregon Forestry Enhancement Board as a liaison for ODA. Passion in easements and farmland protection. Mentored a lot of farmers, and passionate about getting more farmers onto the land.

Zimmer-Stucky introduced herself. Serving her second term, been on the Board for four years now. Working in public and administrative affairs for environmental nonprofits. Spent most of her career in community organizing, and that's where her affinity for being part of small nimble organizations who greatly impact their community began. This is also what piqued her interest in joining the Board. Is now captain of Corbett Fire Department. She has a hobby farm, a few acres of blueberry farm, allowing her to understand the impact of people's choices on land.

8:35pm- Announcements, Action Items, and Adjournment

Beamer We're 80% through Plant Sale inventory after only 24 hours of being open. Plant Sale pick up day is February 15th, from 10am to 4pm.

Shearin invited the Board to attend and shake hands.

Beamer offered to have the full Board join Module 2 of Board onboarding. There's also the option for Board to join the Center of Equity and Inclusion's Reframing Racism workshop.

Action Items:

- **Fernandez** to send the Growing Gardens Impact Report to Columbo and DenNies.
- **Fernandez** to send the OGEC training date options and information on how to sign up to the Board members.
- **Fernandez** to put Plant Sale date on all Board member calendars.

Zimmer-Stucky adjourned the meeting at 8:39pm.

1:05 PM
01/23/25
Accrual Basis

EMSWCD
Balance Sheet Prev Year Comparison
As of December 31, 2024

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	584,321.04	89,448.29	494,872.75	553.25%
1010 · LGIP savings acct #1	15,619,807.66	15,921,862.90	-302,055.24	-1.9%
Total Checking/Savings	16,204,128.70	16,011,311.19	192,817.51	1.2%
Accounts Receivable				
1200 · Accounts Receivable				
1201 · Employees Receivable	923.70	0.00	923.70	100.0%
1205 · Property Taxes Receiveable	177,612.00	148,323.46	29,288.54	19.75%
1200 · Accounts Receivable - Other	12,125.10	6,103.58	6,021.52	98.66%
Total 1200 · Accounts Receivable	190,660.80	154,427.04	36,233.76	23.46%
Total Accounts Receivable	190,660.80	154,427.04	36,233.76	23.46%
Other Current Assets				
1300 · Prepaid Expense	8,567.34	577.64	7,989.70	1,383.16%
Total Other Current Assets	8,567.34	577.64	7,989.70	1,383.16%
Total Current Assets	16,403,356.84	16,166,315.87	237,040.97	1.47%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	569,846.83	377,614.09	192,232.74	50.91%
1502 · Accumulated Depreciation	-343,556.82	-309,669.71	-33,887.11	-10.94%
Total 1500 · Fixed Assets	226,290.01	67,944.38	158,345.63	233.05%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-274,424.83	-257,940.95	-16,483.88	-6.39%
1605 · Building/Capital Improvements	1,475,766.22	1,347,992.66	127,773.56	9.48%
1606 · Accum Depreciation Improvements	-422,844.15	-375,729.42	-47,114.73	-12.54%
Total 1600 · Building	1,273,013.66	1,208,838.71	64,174.95	5.31%
1700 · Land	4,815,951.48	5,176,712.47	-360,760.99	-6.97%
Total Fixed Assets	6,315,255.15	6,453,495.56	-138,240.41	-2.14%
TOTAL ASSETS	22,718,611.99	22,619,811.43	98,800.56	0.44%

1:05 PM
01/23/25
Accrual Basis

EMSWCD
Balance Sheet Prev Year Comparison
As of December 31, 2024

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	110,830.85	142,851.97	-32,021.12	-22.42%
Total Accounts Payable	110,830.85	142,851.97	-32,021.12	-22.42%
Credit Cards				
2050 · Beneficial Credit Cards				
2066 · Visa - KB - 9408	2,062.46	0.00	2,062.46	100.0%
2052 · VISA - JD - 0960	236.89	2,626.25	-2,389.36	-90.98%
2053 · VISA - KS - 0994	3,844.23	1,931.89	1,912.34	98.99%
2054 · Visa - RS - 2818	1,714.48	267.94	1,446.54	539.88%
2058 · Visa - SW - 1901	1,671.64	1,262.92	408.72	32.36%
2061 · Visa - NH - 4046	0.00	2,675.61	-2,675.61	-100.0%
2062 · Visa - SS - 8195	0.00	3,695.32	-3,695.32	-100.0%
2063 · Visa - CA - 5240	0.00	125.61	-125.61	-100.0%
2064 · Visa - JW - 5687	57.75	0.00	57.75	100.0%
2065 · Visa - HK - 6313	290.41	295.29	-4.88	-1.65%
Total 2050 · Beneficial Credit Cards	9,877.86	12,880.83	-3,002.97	-23.31%
Total Credit Cards	9,877.86	12,880.83	-3,002.97	-23.31%
Other Current Liabilities				
2105 · FSA Liabilities	177.20	-83.33	260.53	312.65%
2400 · Security Deposits Returnable	0.00	2,700.00	-2,700.00	-100.0%
2100 · Payroll Liabilities	-528.22	216.95	-745.17	-343.48%
2150 · Accrued Compensated Absences	156,224.57	148,190.94	8,033.63	5.42%
Total Other Current Liabilities	155,873.55	151,024.56	4,848.99	3.21%
Total Current Liabilities	276,582.26	306,757.36	-30,175.10	-9.84%
Total Liabilities	276,582.26	306,757.36	-30,175.10	-9.84%
Equity				
3900 · Retained Earnings-Unrestricted	12,045,145.12	11,397,263.24	647,881.88	5.69%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,606,533.81	6,289,316.81	317,217.00	5.04%
3952 · Projects & Cost Share	593,606.32	518,811.32	74,795.00	14.42%
Total 3950 · Board Designated Restrictions	7,200,140.13	6,808,128.13	392,012.00	5.76%
Net Income	3,196,744.48	4,107,662.70	-910,918.22	-22.18%
Total Equity	22,442,029.73	22,313,054.07	128,975.66	0.58%
TOTAL LIABILITIES & EQUITY	22,718,611.99	22,619,811.43	98,800.56	0.44%

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July through December 2024

	<u>Jul - Dec 24</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	5,972,358.60	5,833,972.00	138,386.60	102.37%	6,279,272.00
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	326,733.94	255,700.00	71,033.94	127.78%	510,000.00
4600 · Grants					
4610 · Federal	0.00	95,000.00	-95,000.00	0.0%	120,000.00
4620 · State	48,297.00	48,296.00	1.00	100.0%	96,594.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	48,297.00	168,296.00	-119,999.00	28.7%	241,594.00
4700 · Sale of Real Property	812,975.77				
4800 · Rental Income	11,268.70	13,242.00	-1,973.30	85.1%	26,472.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	20,318.77	24,885.00	-4,566.23	81.65%	34,785.00
Total 4900 · Misc Income	20,318.77	24,885.00	-4,566.23	81.65%	34,785.00
Total 4000 · Income	7,191,952.78	6,296,095.00	895,857.78	114.23%	7,142,123.00
Total Income	7,191,952.78	6,296,095.00	895,857.78	114.23%	7,142,123.00
Gross Profit					
	7,191,952.78	6,296,095.00	895,857.78	114.23%	7,142,123.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	1,093,759.76	1,160,842.00	-67,082.24	94.22%	2,322,100.00
5200 · Payroll Taxes	97,260.14	113,896.00	-16,635.86	85.39%	228,000.00
5300 · Wkrs Comp Insurance	11,814.91	27,050.00	-15,235.09	43.68%	27,050.00
5400 · Emp Benefits	258,425.06	298,940.00	-40,514.94	86.45%	596,180.00
Total 5000 · Payroll Expenses	1,461,259.87	1,600,728.00	-139,468.13	91.29%	3,173,330.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	12,000.00	12,000.00	0.00	100.0%	24,000.00
6010 · Contracted Audit Services	8,900.00	8,500.00	400.00	104.71%	8,500.00
6020 · Contracted Attorney	5,781.00	100,000.00	-94,219.00	5.78%	185,000.00
6050 · Contracted Services	370,952.04	790,637.00	-419,684.96	46.92%	1,601,245.00
6065 · Contracted IT Support	15,110.56	12,900.00	2,210.56	117.14%	25,800.00
Total 6000 · Professional Services	412,743.60	924,037.00	-511,293.40	44.67%	1,844,545.00
6100 · Admin					
6110 · Audit Filing Fee	400.00	300.00	100.00	133.33%	300.00
6120 · Bank Charges	942.73	575.00	367.73	163.95%	3,075.00
6130 · Bulk Mail Permit Renewal	0.00	350.00	-350.00	0.0%	350.00
6135 · Legal Notice	1,017.74	3,152.00	-2,134.26	32.29%	4,700.00
6140 · Payroll Svcs	539.00	750.00	-211.00	71.87%	750.00
6150 · Licenses & Fees	9,358.01	6,798.00	2,560.01	137.66%	13,090.00
6160 · Taxes	2,875.22	8,400.00	-5,524.78	34.23%	8,400.00
Total 6100 · Admin	15,132.70	20,325.00	-5,192.30	74.45%	30,665.00
7100 · Occupancy					
7110 · Utilities	9,760.13	11,736.00	-1,975.87	83.16%	23,700.00
7120 · Telecommunications	16,712.86	15,380.00	1,332.86	108.67%	30,752.00
7130 · Repairs/Maintenance	18,925.97	23,876.00	-4,950.03	79.27%	44,750.00
Total 7100 · Occupancy	45,398.96	50,992.00	-5,593.04	89.03%	99,202.00
7500 · Insurance					
7505 · General Liability Insurance	0.00	0.00	0.00	0.0%	17,000.00

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July through December 2024

	Jul - Dec 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7510 · Property Insurance	0.00	0.00	0.00	0.0%	8,000.00
7515 · D & O Anti Crime	0.00	0.00	0.00	0.0%	550.00
7540 · Vehicle insurance	0.00	0.00	0.00	0.0%	2,750.00
Total 7500 · Insurance	0.00	0.00	0.00	0.0%	28,300.00
8100 · Office Expenses					
8110 · Office Supplies	3,627.85	5,800.00	-2,172.15	62.55%	11,250.00
8115 · Postage, Delivery	235.80	10,050.00	-9,814.20	2.35%	11,370.00
8120 · Printing, Copying	12,453.30	18,352.00	-5,898.70	67.86%	23,300.00
8130 · Furnishings & Equipment	12,782.57	15,000.00	-2,217.43	85.22%	19,050.00
Total 8100 · Office Expenses	29,099.52	49,202.00	-20,102.48	59.14%	64,970.00
8200 · Production					
8210 · Advertising	8,516.87	9,325.00	-808.13	91.33%	12,990.00
8230 · Signage, Banners, Displays	200.00	9,952.00	-9,752.00	2.01%	14,100.00
8250 · Public Relations Promo & Events	12,673.47	31,504.00	-18,830.53	40.23%	51,000.00
Total 8200 · Production	21,390.34	50,781.00	-29,390.66	42.12%	78,090.00
8500 · Programs & Projects					
8505 · Dues	19,040.00	12,115.00	6,925.00	157.16%	21,125.00
8506 · Subscriptions	24,991.49	35,828.00	-10,836.51	69.75%	72,082.00
8510 · Contracts w/ Partners/Lndownrs	68,801.37	150,000.00	-81,198.63	45.87%	300,000.00
8520 · Grants to Others	530,391.82	1,307,000.00	-776,608.18	40.58%	2,287,000.00
8530 · Program Supplies	28,009.66	45,332.00	-17,322.34	61.79%	81,180.00
8540 · Plants & Materials	2,982.10	60,000.00	-57,017.90	4.97%	75,000.00
8560 · Space Rental	518.15	3,650.00	-3,131.85	14.2%	5,150.00
8570 · Equip Rental	1,165.80	4,708.00	-3,542.20	24.76%	17,920.00
8580 · Vehicles Rent/Lease	0.00	750.00	-750.00	0.0%	1,000.00
Total 8500 · Programs & Projects	675,900.39	1,619,383.00	-943,482.61	41.74%	2,860,457.00
8600 · Training					
8610 · Training/Development Staff	4,717.86	14,000.00	-9,282.14	33.7%	28,800.00
8620 · Training/Development Board	0.00	2,504.00	-2,504.00	0.0%	5,000.00
Total 8600 · Training	4,717.86	16,504.00	-11,786.14	28.59%	33,800.00
8700 · Travel					
8730 · Out of Town Travel- Staff	3,110.47	6,616.00	-3,505.53	47.01%	16,230.00
8740 · Out of Town Travel - Board	0.00	2,002.00	-2,002.00	0.0%	4,000.00
8750 · Local Mlg, Pkg, Bus - Staff	2,105.77	5,080.00	-2,974.23	41.45%	10,550.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	750.00	-750.00	0.0%	1,000.00
Total 8700 · Travel	5,216.24	14,448.00	-9,231.76	36.1%	31,780.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	8,142.30	13,002.00	-4,859.70	62.62%	27,400.00
8820 · Vol & Staff Refreshments	5,077.99	7,830.00	-2,752.01	64.85%	17,860.00
Total 8800 · Volunteers & Staff	13,220.29	20,832.00	-7,611.71	63.46%	45,260.00
8900 · Misc Expenses	0.00	500.00	-500.00	0.0%	500.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	0.00	10,000.00	-10,000.00	0.0%	20,000.00
9030 · Improvements On Real Property	32,114.32	196,000.00	-163,885.68	16.39%	411,000.00
9040 · Purchase of Real Property	1,279,014.21	4,100,857.00	-2,821,842.79	31.19%	8,201,707.00
Total 9000 · Capital Outlay	1,311,128.53	4,306,857.00	-2,995,728.47	30.44%	8,632,707.00
Total Expense	3,995,208.30	8,674,589.00	-4,679,380.70	46.06%	16,923,606.00
Net Ordinary Income	3,196,744.48	-2,378,494.00	5,575,238.48	-134.4%	-9,781,483.00
Net Income	3,196,744.48	-2,378,494.00	5,575,238.48	-134.4%	-9,781,483.00

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Accrual Basis

EMSWCD
Profit & Loss by Class
July through December 2024

	General Fund					Special Funds		TOTAL
	Finance & Operations	Rural Lands	Urban Lands	Community Outreach & Engagement	HIP	Grants Fund	Land Conservation Fund	
Ordinary Income/Expense								
Income								
4000 · Income	6,076,079.52	34,554.50	0.00	0.00	11,268.70	45,907.75	1,024,142.31	7,191,952.78
Total Income	6,076,079.52	34,554.50	0.00	0.00	11,268.70	45,907.75	1,024,142.31	7,191,952.78
Gross Profit	6,076,079.52	34,554.50	0.00	0.00	11,268.70	45,907.75	1,024,142.31	7,191,952.78
Expense								
5000 · Payroll Expenses	415,295.58	427,077.19	222,242.64	248,273.16	148,371.30	0.00	0.00	1,461,259.87
6000 · Professional Services	94,421.09	245,508.56	17,200.00	0.00	55,613.95	0.00	0.00	412,743.60
6100 · Admin	5,902.23	5,966.08	2,036.41	58.06	1,169.92	0.00	0.00	15,132.70
7100 · Occupancy	19,941.33	4,253.06	2,141.69	1,904.35	17,158.53	0.00	0.00	45,398.96
8100 · Office Expenses	9,036.61	4,731.36	13,571.92	972.04	787.59	0.00	0.00	29,099.52
8200 · Production	5,689.28	1,635.26	5,785.00	663.97	7,616.83	0.00	0.00	21,390.34
8500 · Programs & Projects	25,926.38	10,286.97	6,896.90	11,809.44	24,287.51	596,693.19	0.00	675,900.39
8600 · Training	2,415.51	858.30	319.05	900.00	225.00	0.00	0.00	4,717.86
8700 · Travel	1,869.31	1,621.98	109.88	165.55	1,449.52	0.00	0.00	5,216.24
8800 · Volunteers & Staff	10,458.26	1,032.53	0.00	38.05	1,691.45	0.00	0.00	13,220.29
9000 · Capital Outlay	32,114.32	0.00	0.00	0.00	0.00	0.00	1,279,014.21	1,311,128.53
Total Expense	623,069.90	702,971.29	270,303.49	264,784.62	258,371.60	596,693.19	1,279,014.21	3,995,208.30
Net Ordinary Income	5,453,009.62	-668,416.79	-270,303.49	-264,784.62	-247,102.90	-550,785.44	-254,871.90	3,196,744.48
Net Income	5,453,009.62	-668,416.79	-270,303.49	-264,784.62	-247,102.90	-550,785.44	-254,871.90	3,196,744.48
Annual Appropriation by Program	\$1,524,760	\$1,983,747	\$949,300	\$674,595	\$912,497	\$2,202,000	\$8,651,707	
Percent of Fiscal Year Passed	50%	50%	50%	50%	50%	50%	50%	
Percentage of Appropriation Spent	41%	35%	28%	39%	28%	27%	15%	
Year-To-Date Appropriation by Program (as of 12/31)	\$788,618	\$1,086,391	\$475,244	\$339,839	\$351,640			
Year-To-Date Percentage of Appropriation Spent (as of 12/31)	79%	65%	57%	78%	73%			


Budget Calendar Fiscal Year 2025-2026

East Multnomah Soil and Water Conservation District

DRAFT 1/20/2025

 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	16						<i>There is no requirement for the governing body to formally approve the budget calendar....</i> 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.)		3					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.		4->	<-1				
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.		12					
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.			3 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.			4->	<-4			
7	Legal notice is published of the Budget Committee's second meeting. Notice is also posted on website to meet notification guidelines.			19				
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.				7 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.				8->	<-2		
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 20th will also be published at this time on the website).				16			



Budget Calendar Fiscal Year 2025-2026

East Multnomah Soil and Water Conservation District

DRAFT 1/20/2025

	Actions	2024						Formal Action Required
		Jan	Feb	Mar	Apr	May	Jun	
11	<p>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.</p>					5 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.					6		
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	<p>TSCC budget hearing at 4:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</p>					20		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.					21 - 31		
16	<p>Regular District Board meeting 6:00 PM held at EMSWCD Office (5211 N. Williams Ave.)</p>						2 *	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.						3-30	



Executive Director Update – February 2025

Looking back:

- Continuing work with a consultant (Nick Viele) and Leadership team to prioritize and operationalize the District’s Strategic Plan over the final three years of the plan.
- Met with Dan and program leads to do a three-year ‘look back’ at budget v. actuals in each program to better understand future budget needs/trends.
- Continuing to support the Rural Lands team during staff transition and conducting listening sessions to understand the current Supervisor role and what is needed going forward.
- Led Land Legacy onboarding session for new Board members.

External meetings last month:

- Oregon Parks and Recreation Department- aligning on a coordinated response to ecosystem-altering weeds in the Gorge via an Intergovernmental Agreement
- Ian Sinks (Stewardship Director with Columbia Land Trust) and Micah Meskel (Director of Urban Conservation for Bird Alliance of Oregon)- Discussion on funding status for the Backyard Habitat Program within the City of Portland
- Met with members of Gresham’s Water Resource Division to discuss overlapping priorities and areas of coordination.
- Dan and I met with the Tax Supervising and Conservation Commission (TSCC), an advisory body that oversees budgets and practices of Multnomah County local taxing districts.
- Participated in Oregon Department of Fish and Wildlife (ODFW) kick off meeting for ten-year update of State Wildlife Action Plan

Looking forward:

- Launch recruitment and hiring process for Rural Lands Supervisor
- The next month will be focused on aligning work plan goals to programmatic budgets in preparation for our March Budget meeting.

Upcoming external meetings:

- Bureau of Environmental Services- touching base on coordinated effort related to Ross Island

Leadership Team Updates – February 2025

Dan Mitten – Finance and Operations Program

- **FY 25-26 Budget Prep:** Began preparations for the upcoming budget cycle for FY25-26. This includes property tax revenue estimations, impact of Urban Renewal Projects on received revenues, creation of programmatic templates and budget form templates.
- **Three-Year Budget versus Actual Analysis:** Incorporated FY23-24 audited financials into the Three-Year Budget Analysis, analyzed trends with Executive Director and Leadership Team, created overview for presentation to the Board. These insights will help inform budget decisions and improvements to fiscal efficiencies throughout the organization.
- **Module Two of Board Orientation:** Began creation of Module Two of the Board Orientation series. This module will provide context and pertinent information related to the duties and responsibilities of EMSWCD Board members. Topics will include Board-related Handbook and Fiscal Policy; a high-level overview of the upcoming budget cycle and rules surrounding Local Oregon Budget Law; Budget Committee responsibilities; an outline of the Ethics and Public Meeting Law training requirements; Information on usage of personal accounts and devices for



District-related business; and Logistics around Meetings, Committees, Public Hearings, Packets and Notices.

Kathy Shearin – Urban Lands Program

- **Native Plant Sale** opened on January 15th and is popular, as usual. We had over 200 orders within the first 10 minutes! We’ll bring stats to a future board meeting. Until then, if you’re around, we would love to see you on plant pick up day February 15th from 10am-3pm and at celebratory drinks afterwards at 4:30/5pm.
- **MHCC Dam removal** – the steering team selected a firm for the technical studies and preliminary design work that is set to begin next month.
- **Spring workshop schedule** is now in full swing, with 5 new in-person and 23 virtual workshops. Check them out here: <https://emswcd.org/workshops-and-events/upcoming-workshops/>

Kelley Beamer (interim) – Rural Lands Program

- **Headwaters Farm Business Incubator Program** – Hosted Annual Meeting convening all participating farmers for information sharing, program updates and community-building. Graduating three farms this year and welcoming two new farms to begin the program. Going forward, there will be 7 participating farms in the coming year.
- **Tool Libraries** - The district invested in soil health kits with penetrometers for several tool-lending libraries in the District.
- **CLIP** - Working with two farms to install rainwater harvesting systems using our Technical Assistance and funding via our Cooperative Landowner Incentive Program (CLIP). Also working with a Corbett farm to convert irrigation to drip and install a soil moisture monitoring system.
- A Rural Lands staff is presenting on ‘how to use illustration for science communication’ at the 4-County Cooperative Weed Management Annual Conference “pull together.”

Heather Nelson Kent – CO&E and Grants Programs

CO&E



- **Website project** – in page development. Reviewed and approved final designs for four core program pages. Created updated logo and branding assets being used on new site.
- **Design and comms support for program teams** – Native Plant Sale, Urban Lands workshops, Farmland Protection, Headwaters.
- Finalized and shared with staff updates re: roles/responsibilities for external communications, new Editorial Guidelines.

Social media snapshot - Instagram Grants



- Review of 2025 PIC applications. Confirmed applications all complete, began process of due diligence. Three applications have been determined to be ineligible to move forward into the review process – lack of alignment with our core mission, one was under the funding minimum (they have applied for a SPACE grant).
- Worked with ZoomGrants admin to set up applications for each of the six orgs recommended for direct awards in the 2025 PIC cycle, saving these important partner organizations time and effort.
- New SPACE grant awards:
 - OSU CSA Share Fair, event sponsorship
 - Tucker Maxon School, garden education
 - Troutdale Elementary, naturescaping and environmental education
 - City of Troutdale, Earth Day restoration activity on Beavercreek

Equity Team Update – February 2025

Katie Meckes – Equity Team

- Will support the recruitment process for the Rural Lands Program Supervisor recruitment by reviewing and providing feedback on recruitment materials. One person has been selected to represent the Equity Team on application review and interview panel.
- Whitney Bailey has assembled an Equity Action Plan subcommittee to assist with revising some of the action items to better reflect progress made to date and in response to lessons learned so far. This group is tasked with providing insight into best ways to simplify the plan and move it forward as efficiently as possible.
- Preparing for the recruitment of additional Equity Team members for FY25-26.

FORM
LB-20

RESOURCES
GENERAL FUND

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

Modified Accrual Basis

Historical Data				RESOURCE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25		
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024	FY21-22 BUDGET		FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET			
1	354,866	859,841	1,147,212		1	Beginning Fund Balance	3,179,708	3,534,574	3,432,540	4,292,381	3,822,463	4,969,675	3,773,420
2	(100,000)	(100,000)	-	2	Previously levied taxes estimated to be received	100,000		100,000				100,000	2
3	-	-	-	3	Prior period adjustment per audit		-		-				3
4	-	-	-	4	OTHER RESOURCES								4
5	-	-	-	5	Op: ODA Administrative Grant	26,372	26,372	47,927	47,927	28,978	28,978	28,978	5
6	(17,064)	72,308	22,870	6	Op: Interest on Bank/LGIP Accts	35,000	17,936	25,000	97,308	160,000	182,870	160,000	6
7	9,686	525	(2,233)	7	Op: Misc. (Refunds, Rebates, etc)	-	9,686	5,000	5,525	5,000	2,767	5,000	7
8	-	-	-	8	Op:								8
9	-	-	-	9	Op:								9
10	-	-	-	10	Op:								10
11	-	-	-	11	Op:								11
12	-	-	-	12	Op:								12
13	36,107	(9,831)	9,308	13	RL-LL/HIP: Rental Income	44,010	80,117	46,080	36,249	28,000	37,308	26,472	13
14	-	-	-	14									14
15	-	-	(3,568)	15	RL: Reimbursements from Partners			-		8,000	4,432	10,000	15
16	-	-	10	16	RL: ODA Scope of Work Funds	61,535	61,535	61,535	61,535	67,616	67,626	67,616	16
17	(15,000)	-	(15,000)	17	RL: USFS Gorge Grant	15,000	-	19,500	19,500	15,000		20,000	17
18	-	(28,218)	(2,930)	18	RL: PDX Water Bureau Habitat Restoration Funding			49,500	21,282	50,000	47,070	-	18
19	-	-	(136,974)	19	RL/HIP: USDA Grant (Land+Capital Access Pilot Project)					136,974		-	19
20	(8,686)	(5,422)	39,000	20	HIP: Misc (Refunds, Reimbursements, Rebates)	9,950	1,264	5,440	18	10,000	49,000	19,785	20
21	-	-	-	21	HIP:							-	21
22	(49,700)	(2,490)	(88)	22	UL: Plant Sale Revenue (Gross Sales)	50,000	300	50,000	47,510	50,000	49,912	50,000	22
23	-	-	-	23	UL: NCR Workshop Sponsors								23
24	-	-	-	24	UL:								24
25	-	-	-	25	UL:								25
26	-	275,294	762,390	26	Proceeds from Sale of Real Property				275,294		762,390		26
27	-	-	-	27									27
28	-	-	-	28									28
29	-	-	-	29									29
30	210,209	1,062,007	1,819,997	30	Total resources, except taxes to be levied	3,521,575	3,731,784	3,842,522	4,904,529	4,382,031	6,202,028	4,261,271	30
31	113,224	297,485	5,720,418	31	Taxes necessary to balance	5,292,567	5,405,791	5,411,306	5,708,791	5,720,418	6,166,363	6,279,272	31
32				32	Taxes collected in year levied								32
33	323,433	1,359,492	7,540,415	33	TOTAL RESOURCES	8,814,142	9,137,575	9,253,828	10,613,320	10,102,449	12,368,391	10,540,543	33

FORM
LB 30

**EXPENDITURE SUMMARY
GENERAL FUND**

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

Modified Accrual Basis				Modified Accrual Basis									
Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25		
Actual	Actual	Actual	FY21-22		FY21-22	FY22-23	FY22-23	FY23-24	FY23-24	FY24-25			
Over / (Under)	Over/Under	YTD Over/under	BUDGET		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET			
Year 2021-2022	Year 2022-2023	Year 2023-2024											
				PERSONNEL SERVICES									
1	(140,572)	(13,160)	27,813	1	Finance & Operations	704,572	564,000	759,867	746,707	800,306	828,119	847,130	1
2	(25,418)	(95,477)	(157,318)	2	Rural Lands Program	758,245	732,827	866,600	771,123	875,981	718,663	915,600	2
3	(31,344)	(12,828)	(31,289)	3	Urban Lands Program	525,320	493,976	592,649	579,821	498,200	466,911	533,500	3
4	(17,399)	(73,937)	-	4	Conservation Legacy Program	395,893	378,494	437,800	363,863	-	-	-	4
5	-	-	(86,419)	5	Community Outreach & Engagement Program					502,500	416,081	541,100	5
6	(21,022)	(22,884)	(34,307)	6	Headwaters Farm Program	266,257	245,235	287,700	264,816	319,200	284,893	336,000	6
7	-	-	-	7									7
8	(235,755)	(218,286)	(281,520)	8	TOTAL PERSONNEL SERVICES	2,650,287	2,414,532	2,944,616	2,726,330	2,996,187	2,714,667	3,173,330	8
				MATERIALS AND SERVICES									
9	-	-	-	9									9
10	(169,980)	(213,879)	(143,095)	10	Finance & Operations	611,113	441,133	537,993	324,114	605,430	462,335	586,630	10
11	(199,277)	(176,216)	(207,158)	11	Rural Lands Program	511,030	311,753	552,550	376,334	972,004	764,846	983,147	11
12	(234,568)	(107,190)	(216,424)	12	Urban Lands Program	407,600	173,032	342,600	235,410	422,600	206,176	415,800	12
13	(126,704)	(16,539)	-	13	Conservation Legacy Program	239,445	112,741	204,552	188,013	-	-	-	13
14	-	-	(37,090)	14	Community Outreach & Engagement Program					132,815	95,725	133,495	14
15	20,268	(28,729)	(95,175)	15	Headwaters Farm Program	124,575	144,843	152,074	123,345	308,918	213,743	321,497	15
16	-	-	-	16									16
17	(710,261)	(542,553)	(698,942)	17	TOTAL MATERIALS & SERVICES	1,893,763	1,183,502	1,789,769	1,247,216	2,441,767	1,742,825	2,440,569	17
				CAPITAL OUTLAY									
18	-	-	-	18									18
19	-	-	-	19									19
20	(30,000)	(23,692)	120,237	20	Office/Field Equipment	30,000	-	60,500	36,808	38,000	192,237	20,000	20
21	-	-	-	21	Vehicles	-	-	-	-	-	-	-	21
22	(71,325)	(108,524)	(319,226)	22	Improvements to Real Property/Purchase of Prop.	104,400	33,075	115,000	6,476	447,000	127,774	411,000	22
23	(101,325)	(132,216)	(198,989)	23	TOTAL CAPITAL OUTLAY	134,400	33,075	175,500	43,284	485,000	320,011	431,000	23
				DEBT SERVICE									
24	-	-	-	24									24
25	-	-	-	25									25
26	-	-	-	26	Payments to Principle	-	-	-	-	-	-	-	26
27	-	-	-	27	Interest and Fees	-	-	-	-	-	-	-	27
28	-	-	-	28		-	-	-	-	-	-	-	28
				TRANSFERRED TO OTHER FUNDS									
29	-	-	-	29									29
30	-	-	-	30	Transfer to Land Conservation Fund	500,000	500,000	550,000	550,000	550,000	550,000	400,000	30
31	-	-	-	31	Transfer to Grants Fund	714,085	714,085	1,076,815	1,076,815	1,299,435	1,299,435	1,593,754	31
32	-	-	-	32									32
33	-	-	-	33									33
34	(370,000)	(350,000)	(359,000)	34	Contingency	370,000		350,000	-	359,000		500,000	34
35	(370,000)	(350,000)	(359,000)	35	TOTAL TRANSFERS & CONTINGENCIES	1,584,085	1,214,085	1,976,815	1,626,815	2,208,435	1,849,435	2,493,754	35
				TOTAL EXPENDITURES									
36	(1,047,341)	(893,055)	(1,145,451)	36	<--- (LESS CONTINGENCY in Actuals) --->	6,262,535	4,845,194	6,886,700	5,643,645	8,131,389	6,626,938	8,538,653	36
37	1,740,775	2,602,547	1,971,060	37	Ending Fund Balance	2,551,606	4,292,381	2,367,128	4,969,675	1,971,060	5,741,453	2,001,890	37
38	693,433	1,709,492	825,609	38	TOTAL	8,814,142	9,137,575	9,253,828	10,613,320	10,102,449	12,368,391	10,540,543	38

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

<i>Modified Accrual Basis</i>				ENTIRE GENERAL FUND	<i>Modified Accrual Basis</i>								
Historical Data					EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25	
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024				FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET	
					PERSONNEL SERVICES								
1	1,884	33,607	(155,336)	1	Salaries and Wages (Total of 21.5 FTE)	1,795,337	1,797,221	2,072,992	2,106,599	2,221,887	2,066,551	2,322,100	1
2	8,391	3,552	(14,605)	2	Payroll Taxes	170,108	178,499	197,963	201,515	215,000	200,395	228,000	2
3	(7,273)	(11,694)	(16,830)	3	Worker's Comp Insurance Policy	22,407	15,134	25,050	13,356	27,670	10,840	27,050	3
4	(83,213)	(109,170)	(72,249)	4	Employee Benefits	506,891	423,678	514,030	404,860	509,130	436,881	596,180	4
5	-	-	-	5	Overtime	-	-	-	-	-	-	-	5
6	(155,546)	(134,581)	(22,500)	6	Temporary Employees (Total of 1.0 FTE)	155,546	-	134,581	-	22,500	-	-	6
7	-	-	-	7	Paid Internships (Total of 0.0 FTE)	-	-	-	-	-	-	-	7
8	-	-	-	8									8
9	(235,755)	(218,286)	(281,520)	9	TOTAL PERSONNEL SERVICES	2,650,287	2,414,532	2,944,616	2,726,330	2,996,187	2,714,667	3,173,330	9
10	-	-	-	10									10
					MATERIALS AND SERVICES								
12	26	(3,000)	-	12	Contracted Bookkeeper	24,000	24,026	27,000	24,000	24,000	24,000	24,000	12
13	(350)	(600)	-	13	Contracted Audit Services	6,000	5,650	6,400	5,800	8,000	8,000	8,500	13
14	10,999	(5,538)	(17,341)	14	Contracted Attorney	32,000	42,999	29,000	23,462	40,000	22,659	35,000	14
15	(4,300)	(13,987)	(13,044)	15	Contracted Information Technology Support	24,000	19,700	33,000	19,013	33,000	19,956	25,800	15
16	(494,712)	(430,745)	(489,503)	16	Contracted Services	1,272,976	778,264	1,198,590	767,845	1,632,939	1,143,436	1,601,245	16
17	-	-	-	17			-	0	0	0			17
18	-	-	-	18			-	0	0	0			18
19	-	-	-	19			-	0	0	0			19
20	-	-	-	20			-	0	0	0			20
21	-	50	-	21	Audit Filing Fee	250	250	250	300	300	300	300	21
22	(1,593)	230	1,248	22	Bank/LGIP Fees	2,475	882	2,525	2,755	2,875	4,123	3,075	22
23	(10)	(10)	20	23	Bulk Mail Permit Renewal	275	265	300	290	300	320	350	23
24	(460)	8	(1,017)	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	2,540	3,000	3,008	4,700	3,683	4,700	24
25	14	(1,606)	7,674	25	Licenses and Fees	7,496	7,510	7,703	6,097	11,115	18,789	13,090	25
26	560	(1,023)	(5,551)	26	Taxes	8,050	8,610	8,718	7,695	8,363	2,812	8,400	26
27	(3,509)	5,044	(4,388)	27	Utilities	22,566	19,057	19,672	24,716	23,508	19,120	23,700	27
28	(2,757)	266	(4,591)	28	Telecommunications	26,820	24,063	26,964	27,230	31,782	27,191	30,752	28
29	(21,083)	(5,480)	1,750	29	Repairs/Maintenance	44,350	23,267	44,050	38,570	52,050	53,800	44,750	29
30	44	3,471	(2,935)	30	Insurance	20,000	20,044	22,050	25,521	28,650	25,715	28,300	30
31	(4,197)	1,299	(6,052)	31	Office Supplies	7,450	3,253	7,050	8,349	11,450	5,398	11,250	31
32	(8,321)	(3,954)	(6,119)	32	Postage/Delivery	8,600	279	8,370	4,416	9,820	3,701	11,370	32
33	(15,720)	(11,182)	(2,216)	33	Printing/Copying	20,100	4,380	18,900	7,718	21,300	19,084	23,300	33
34	(6,806)	(7,894)	4,481	34	Office Furnishings and Equipment	19,190	12,384	14,050	6,156	20,450	24,931	19,050	34

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

Modified Accrual Basis			ENTIRE GENERAL FUND		Modified Accrual Basis								
Historical Data			EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25			
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024		FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET			
35	(746)	(6,441)		(6,790)	35	Advertising	8,700	7,954	8,650	2,209	12,990	6,200	12,990
36	(4,246)	(4,130)	(9,900)	36	Signage, Banners, Displays	4,800	554	4,700	570	9,900	-	14,100	36
37	(17,830)	(676)	(24,962)	37	Public Relations Promo	18,700	870	18,700	18,024	46,750	21,788	51,000	37
38	5,615	(598)	7,122	38	Dues	13,925	19,540	14,575	13,977	15,525	22,647	21,125	38
39	3,659	6,611	(9,346)	39	Subscriptions	38,898	42,557	49,220	55,831	79,233	69,887	72,082	39
40	(16,831)	(9,964)	(4,994)	40	Program Supplies	71,940	55,109	57,070	47,106	63,775	58,781	81,180	40
41	(64,581)	(35,915)	(26,082)	41	Plants & Materials	80,000	15,419	65,000	29,085	75,000	48,918	75,000	41
42	(4,387)	(753)	(73)	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	5,002	615	3,102	2,349	3,142	3,069	5,150	42
43	(12,145)	(7,123)	(3,864)	43	Equipment Rental/Lease	12,260	115	12,960	5,837	12,960	9,096	17,920	43
44	985	1,512	(8,211)	44	Vehicles: Rent/Lease	8,000	8,985	5,000	6,512	8,500	289	1,000	44
45	(8,538)	(1,353)	(10,512)	45	Training/Development: Staff	19,550	11,012	17,050	15,697	25,550	15,038	28,800	45
46	(7,000)	(4,715)	(1,700)	46	Training/Development: Board	7,000	-	5,000	285	5,000	3,300	5,000	46
47	(9,178)	4,553	(300)	47	Out of Town Travel: Staff	9,330	152	8,030	12,583	14,780	14,480	16,230	47
48	(2,000)	(476)	(3,312)	48	Out of Town Travel: Board	2,000	-	1,000	524	4,500	1,188	4,000	48
49	(5,132)	(2,723)	(6,877)	49	Local Mileage, Parking, Bus: Staff	9,800	4,668	9,170	6,447	12,550	5,673	10,550	49
50	(500)	(1,000)	(1,000)	50	Local Mileage, Parking, Bus: Board	500	-	1,000	-	1,000	-	1,000	50
51	(1,747)	(3,182)	(47,866)	51	Vol/Board/Staff/Cooperator expenses/stipends	17,940	16,193	21,350	18,168	70,900	23,034	27,400	51
52	(13,344)	(3,997)	(2,697)	52	Meeting Refreshments, Annual, Budget, Board Mtgs	15,170	1,826	9,850	5,853	14,360	11,663	17,860	52
53	-	2,729	-	53	Misc Expenses	-	-	-	2,729	-	-	500	53
54	(140)	(261)	6	54	Payroll Services	650	510	750	489	750	756	750	54
55	-	-	-	55	Program Grants to Others	-	-	-	-	-	-	60,000	55
56	(710,261)	(542,553)	(698,942)	56	TOTAL MATERIALS AND SERVICES	1,893,763	1,183,502	1,789,769	1,247,216	2,441,767	1,742,825	2,440,569	56
57	-	-	-	57									57
58	-	-	-	58	CAPITAL OUTLAY								58
59	(30,000)	(23,692)	120,237	59	Office/Field Equipment	30,000	-	60,500	36,808	38,000	192,237	20,000	59
60	-	-	-	60	Vehicles	-	-	-	-	-	-	-	60
61	(71,325)	(108,524)	(319,226)	61	Improvements to Real Property	104,400	33,075	115,000	6,476	447,000	127,774	411,000	61
62	-	-	-	62	Purchase of Real Property	-	-	-	-	-	-	-	62
63	(101,325)	(132,216)	(198,989)	63	TOTAL CAPITAL OUTLAY	134,400	33,075	175,500	43,284	485,000	320,011	431,000	63
64	-	-	-	64									64
65	-	-	-	65	DEBT SERVICE								65
66	-	-	-	66	Payments to Principal	-	-	-	-	-	-	-	66
67	-	-	-	67	Interest and Fees	-	-	-	-	-	-	-	67
68	-	-	-	68									68
69	-	-	-	69	TOTAL DEBT SERVICE								69

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

Modified Accrual Basis				EXPENDITURE DESCRIPTION	Modified Accrual Basis													
Historical Data					FY21-22		FY22-23		FY23-24		FY24-25							
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET							
70	(370,000)	(350,000)	(359,000)	70	CONTINGENCIES						370,000.00	-	350,000.00	-	359,000.00	-	500,000.00	70
71	(370,000)	(350,000)	(359,000)	71	Contingency						370,000.00	-	350,000.00	-	359,000.00	-	500,000.00	71
72	-	-	-	72														72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS						1,214,085.00	1,214,085	1,626,815.00	1,626,815.00	1,849,435.00	1,849,435.00	1,993,754.00	73
74	-	-	-	74	Transfer to Land Conservation Fund						500,000.00	500,000	550,000.00	550,000.00	550,000.00	550,000.00	400,000.00	74
75	-	-	-	75	Transfer to Grants Fund						714,085.00	714,085	1,076,815.00	1,076,815.00	1,299,435.00	1,299,435.00	1,593,754.00	75
76	-	-	-	76														76
77	-	-	-	77														77
78	-	-	-	78														78
79	-	-	-	79														79
80	-	-	-	80														80
81	(370,000)	(350,000)	(359,000)	81	TOTAL TRANSFERS & CONTINGENCIES						1,584,085	1,214,085	1,976,815	1,626,815	2,208,435	1,849,435	2,493,754	81
82	86%	87%	83%	82	<---- Percent spend of Budget v Actuals													82
83	(1,047,341)	(893,055)	(1,145,451)	83	Total Expenditures <---- less contingency						6,262,535	4,845,194	6,886,700	5,643,645	8,131,389	6,626,938	8,538,653	83
84	1,740,775	2,602,547	1,971,060	84	ENDING FUND BALANCE						2,551,606	4,292,381	2,367,128	4,969,675	1,971,060	5,741,453	2,001,890	84
85	693,433	1,709,492	825,609	85	TOTAL REQUIREMENTS						8,814,142	9,137,575	9,253,828	10,613,320	10,102,449	12,368,391	10,540,543	85

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

<i>Modified Accrual Basis</i>				EXPENDITURE DESCRIPTION	<i>Modified Accrual Basis</i>								
Historical Data			FY21-22		FY22-23		FY23-24		FY24-25				
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024	FY21-22 BUDGET		FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET			
PERSONNEL SERVICES													
1	(4,683)	64,956	36,150	1	Salaries and Wages (Total of 5.5 FTE)	433,841	429,158	536,392	601,348	621,306	657,456	651,100	1
2	2,363	2,889	982	2	Payroll Taxes	40,486	42,849	50,463	53,352	59,600	60,582	63,100	2
3	(243)	(881)	(1,586)	3	Worker's Comp Insurance Policy	1,908	1,665	2,350	1,469	2,670	1,084	3,250	3
4	(43,453)	(18,092)	(7,733)	4	Employee Benefits	133,781	90,328	108,630	90,538	116,730	108,997	129,680	4
5	-	-	-	5	Overtime	-	-	-	-	-	-	-	5
6	(94,556)	(62,032)	-	6	Temporary Employees (Total of 0.0 FTEs)	94,556	-	62,032	-	-	-	-	6
7	-	-	-	7	Paid Internships (Total of 0.0 FTE)	-	-	-	-	-	-	-	7
8	-	-	-	8									8
9	(140,572)	(13,160)	27,813	9	TOTAL PERSONNEL SERVICES	704,572	564,000	759,867	746,707	800,306	828,119	847,130	9
10	-	-	-	10									10
MATERIALS AND SERVICES													
12	26	(3,000)	-	12	Contracted Bookkeeper	24,000	24,026	27,000	24,000	24,000	24,000	24,000	12
13	(350)	(600)	-	13	Contracted Audit Services	6,000	5,650	6,400	5,800	8,000	8,000	8,500	13
14	19,594	2,517	(17,216)	14	Contracted Attorney	10,000	29,594	10,000	12,517	20,000	2,784	15,000	14
15	(4,300)	(13,987)	(13,044)	15	Contracted Information Technology Support	24,000	19,700	33,000	19,013	33,000	19,956	25,800	15
16	(132,118)	(200,105)	(68,939)	16	Contracted Services	366,500	234,382	301,700	101,595	266,000	197,061	256,100	16
17	-	-	-	17									17
18	-	-	-	18									18
19	-	-	-	19									19
20	-	-	-	20									20
21	-	50	-	21	Audit Filing Fee	250	250	250	300	300	300	300	21
22	341	369	1,166	22	Bank/LGIP Fees	400	741	450	819	800	1,966	1,000	22
23	(10)	(10)	20	23	Bulk Mail Permit Renewal	275	265	300	290	300	320	350	23
24	(460)	(497)	(402)	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	2,540	3,000	2,503	3,100	2,698	3,100	24
25	742	(2,012)	2,754	25	Licenses and Fees	6,090	6,832	6,353	4,341	7,390	10,144	7,390	25
26	-	-	-	26	Taxes	-	-	-	-	-	-	-	26
27	(2,687)	2,829	1,249	27	Utilities	8,000	5,313	5,500	8,329	8,000	9,249	8,000	27
28	(1,198)	(865)	(1,575)	28	Telecommunications	14,520	13,322	15,400	14,535	17,100	15,525	17,700	28
29	(15,083)	(6,593)	(6,092)	29	Repairs/Maintenance	26,500	11,417	16,000	9,407	15,500	9,408	15,500	29
30	44	3,471	(2,935)	30	Insurance	20,000	20,044	22,050	25,521	28,650	25,715	28,300	30
31	(2,167)	3,076	(4,209)	31	Office Supplies	5,300	3,133	5,000	8,076	9,000	4,791	9,000	31
32	(614)	2,520	(813)	32	Postage/Delivery	800	186	800	3,320	900	87	900	32
33	(4,561)	(1,749)	(996)	33	Printing/Copying	6,600	2,039	5,600	3,851	5,600	4,604	4,000	33
34	(2,953)	(2,902)	2,694	34	Office Furnishings and Equipment	8,800	5,847	7,000	4,098	10,000	12,694	8,000	34

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

Modified Accrual Basis				Modified Accrual Basis									
Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25		
Actual	Actual	Actual	FY21-22		FY21-22	FY22-23	FY22-23	FY23-24	FY23-24	FY24-25			
Over / (Under)	Over/Under	YTD Over/under	BUDGET		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET			
Year 2021-2022	Year 2022-2023	Year 2023-2024											
35	4,427	(1,500)	(1,120)	35	Advertising	1,500	5,927	1,500	-	1,500	380	1,500	35
36	(445)	(500)	(3,500)	36	Signage, Banners, Displays	500	55	500	-	3,500		5,000	36
37	(5,380)	3,622	(19,032)	37	Public Relations Promo	6,200	820	6,200	9,822	30,250	11,218	30,000	37
38	3,715	(1,701)	8,822	38	Dues	11,950	15,665	12,300	10,599	12,625	21,447	18,025	38
39	(1,067)	11,319	(13,872)	39	Subscriptions	13,468	12,401	18,840	30,159	50,365	36,493	43,165	39
40	(2,217)	(562)	(1,198)	40	Program Supplies	2,500	283	1,000	438	2,000	802	2,000	40
41	-	-	-	41	Plants & Materials	-	-	-	-	-	-	-	41
42	(2,586)	(244)	1,970	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	2,800	214	500	256	500	2,470	1,000	42
43	(2,000)	(265)	(500)	43	Equipment Rental/Lease	2,000	-	500	235	500		500	43
44	637	588	(1,211)	44	Vehicles: Rent/Lease	-	637	-	588	1,500	289	1,000	44
45	3,690	(3,022)	(11)	45	Training/Development: Staff	5,000	8,690	6,000	2,978	6,000	5,989	12,000	45
46	(7,000)	(4,715)	(1,700)	46	Training/Development: Board	7,000	-	5,000	285	5,000	3,300	5,000	46
47	(1,500)	620	(2,529)	47	Out of Town Travel: Staff	1,500	-	1,000	1,620	4,750	2,221	4,500	47
48	(2,000)	(476)	(3,312)	48	Out of Town Travel: Board	2,000	-	1,000	524	4,500	1,188	4,000	48
49	(1,036)	271	(1,637)	49	Local Mileage, Parking, Bus: Staff	1,500	464	1,000	1,271	3,250	1,613	2,750	49
50	(500)	(1,000)	(1,000)	50	Local Mileage, Parking, Bus: Board	500	-	1,000	-	1,000		1,000	50
51	(1,735)	2,274	6,664	51	Vol/Board/Staff/Cooperator expenses/stipends	10,690	8,955	10,500	12,774	13,000	19,664	15,000	51
52	(9,089)	(1,168)	(1,597)	52	Meeting Refreshments, Annual, Budget, Board Mtgs	10,320	1,231	4,600	3,432	6,800	5,203	6,500	52
53	-	329	-	53	Misc Expenses	-	-	-	329	-	-	-	53
54	(140)	(261)	6	54	Payroll Expense	650	510	750	489	750	756	750	54
55	-	-	-	55	Program Grants to Others	-	-	-	-	-	-	-	55
56	(169,980)	(213,879)	(143,095)	56	TOTAL MATERIALS AND SERVICES	611,113	441,133	537,993	324,114	605,430	462,335	586,630	56
57	-	-	-	57									57
58	-	-	-	58	CAPITAL OUTLAY								58
59	-	-	-	59	Office/Field Equipment	-	-	-	-	-	34,000	-	59
60	-	-	-	60	Vehicles	-	-	-	-	-	-	-	60
61	(50,980)	(102,524)	(74,226)	61	Improvements to Real Property	62,000	11,020	109,000	6,476	202,000	127,774	91,000	61
62	-	-	-	62	Purchase of Real Property	-	-	-	-	-	-	-	62
63	(50,980)	(102,524)	(74,226)	63	TOTAL CAPITAL OUTLAY	62,000	11,020	109,000	6,476	202,000	161,774	91,000	63
64	-	-	-	64									64
65	-	-	-	65	DEBT SERVICE								65
66	-	-	-	66	Payments to Principal	-	-	-	-	-	-	-	66
67	-	-	-	67	Interest and Fees	-	-	-	-	-	-	-	67
68	-	-	-	68									68
69	-	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	-	-	-	69

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

<i>Modified Accrual Basis</i>				<i>Modified Accrual Basis</i>									
Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25		
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET		
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	(361,532)	(329,563)	(189,508)	83	Total Expenditures <---- less contingency	1,377,685	1,016,153	1,406,860	1,077,297	1,607,736	1,452,228	1,524,760	83
84	74%	77%	90%	84	ENDING FUND BALANCE								84
85	(361,531)	(329,562)	(189,507)	85	TOTAL REQUIREMENTS	1,377,685	1,016,153	1,406,860	1,077,297	1,607,736	1,452,228	1,524,760	85

FORM
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DETAILED EXPENDITURES
Rural Lands Program

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

Modified Accrual Basis				EXPENDITURE DESCRIPTION	Modified Accrual Basis								
Historical Data					FY21-22		FY22-23		FY23-24		FY24-25		
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET		
PERSONNEL SERVICES													
1	(8,886)	(43,884)	(95,821)	1	Salaries and Wages (Total of 6.0 FTE)	548,063	539,177	627,200	583,316	636,781	540,960	660,800	1
2	627	(2,557)	(7,331)	2	Payroll Taxes	52,525	53,152	60,500	57,943	61,200	53,869	64,600	2
3	(4,335)	(6,554)	(7,997)	3	Worker's Comp Insurance Policy	12,659	8,324	13,900	7,346	13,200	5,203	12,100	3
4	(12,824)	(42,482)	(23,669)	4	Employee Benefits	144,998	132,174	165,000	122,518	142,300	118,631	178,100	4
5	-	-	-	5	Overtime	-	-	-	-	-	-	-	5
6	-	-	(22,500)	6	Temporary Employees (Total of 0.0 FTE)	-	-	-	-	22,500	-	-	6
7	-	-	-	7	Paid Internships (Total of 0.0 FTE)	-	-	-	-	-	-	-	7
8	-	-	-	8		-	-	-	-	-	-	-	8
9	(25,418)	(95,477)	(157,318)	9	TOTAL PERSONNEL SERVICES	758,245	732,827	866,600	771,123	875,981	718,663	915,600	9
10	-	-	-	10		-	-	-	-	-	-	-	10
MATERIALS AND SERVICES													
11	-	-	-	11		-	-	-	-	-	-	-	11
12	-	-	-	12	Contracted Bookkeeper	-	-	-	-	-	-	-	12
13	-	-	-	13	Contracted Audit Services	-	-	-	-	-	-	-	13
14	-	-	(125)	14	Contracted Attorney	-	-	-	-	20,000	19,875	20,000	14
15	-	-	-	15	Contracted Information Technology Support	-	-	-	-	-	-	-	15
16	(157,886)	(150,882)	(171,995)	16	Contracted Services	428,650	270,764	477,350	326,468	818,549	646,554	837,825	16
17	-	-	-	17		-	-	-	-	-	-	-	17
18	-	-	-	18		-	-	-	-	-	-	-	18
19	-	-	-	19		-	-	-	-	-	-	-	19
20	-	-	-	20		-	-	-	-	-	-	-	20
21	-	-	-	21	Audit Filing Fee	-	-	-	-	-	-	-	21
22	25	25	110	22	Bank/LGIP Fees	-	25	-	25	-	110	-	22
23	-	-	-	23	Bulk Mail Permit Renewal	-	-	-	-	-	-	-	23
24	-	-	(15)	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-	1,000	985	1,000	24
25	115	(231)	(109)	25	Licenses and Fees	-	115	250	19	625	516	400	25
26	-	-	(5,546)	26	Taxes	-	-	-	-	7,700	2,154	7,700	26
27	-	-	(1,046)	27	Utilities	-	-	-	-	2,182	1,136	2,182	27
28	(1,593)	(772)	(786)	28	Telecommunications	5,000	3,407	4,000	3,228	4,660	3,874	3,500	28
29	-	-	3,593	29	Repairs/Maintenance	-	-	-	-	3,000	6,593	3,000	29
30	-	-	-	30	Insurance	-	-	-	-	-	-	-	30
31	(476)	(500)	(494)	31	Office Supplies	500	24	500	-	600	106	600	31
32	(434)	(436)	(1,030)	32	Postage/Delivery	500	66	500	64	1,050	20	1,100	32
33	(2,330)	(3,601)	(1,174)	33	Printing/Copying	4,000	1,670	4,000	399	4,600	3,426	4,200	33
34	(271)	(1,032)	709	34	Office Furnishings and Equipment	3,000	2,729	3,000	1,968	4,000	4,709	5,000	34

FORM
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DETAILED EXPENDITURES
Rural Lands Program

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

Modified Accrual Basis				Modified Accrual Basis									
Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25		
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024	FY21-22 BUDGET		FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET			
35	(500)	(500)	(401)	35	Advertising	500	-	500	-	500	99	500	35
36	(1)	(250)	(800)	36	Signage, Banners, Displays	500	499	250	-	800		1,000	36
37	(450)	(500)	(500)	37	Public Relations Promo	500	50	500	-	500		5,000	37
38	(550)	28	(1,200)	38	Dues	550	-	400	428	2,400	1,200	2,600	38
39	1,583	3,826	6,944	39	Subscriptions	3,530	5,113	5,100	8,926	10,981	17,925	11,030	39
40	(5,866)	(4,663)	(7,982)	40	Program Supplies	8,900	3,034	6,300	1,637	13,915	5,933	7,360	40
41	(23,989)	(18,963)	(11,744)	41	Plants & Materials	35,000	11,011	35,000	16,037	45,000	33,256	45,000	41
42	(400)	(784)	(950)	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	400	-	800	16	1,142	192	1,150	42
43	(885)	(730)	(190)	43	Equipment Rental/Lease	1,000	115	1,000	270	1,000	810	1,000	43
44	348	924	(7,000)	44	Vehicles: Rent/Lease	8,000	8,348	5,000	5,924	7,000		-	44
45	(4,052)	1,834	(3,774)	45	Training/Development: Staff	5,000	948	2,500	4,334	8,800	5,026	6,000	45
46	-	-	-	46	Training/Development: Board	-	-	-	-	-	-	-	46
47	(848)	2,157	1,349	47	Out of Town Travel: Staff	1,000	152	1,000	3,157	3,000	4,349	4,000	47
48	-	-	-	48	Out of Town Travel: Board	-	-	-	-	-	-	-	48
49	(817)	(1,329)	(2,110)	49	Local Mileage, Parking, Bus: Staff	4,000	3,183	4,000	2,671	4,500	2,390	4,000	49
50	-	-	-	50	Local Mileage, Parking, Bus: Board	-	-	-	-	-	-	-	50
51	-	-	(3,800)	51	Vol/Board/Staff/Cooperator expenses/stipends	-	-	-	-	4,000	200	4,000	51
52	-	163	2,908	52	Meeting Refreshments, Annual, Budget, Board Mtgs	500	500	600	763	500	3,408	4,000	52
53	-	-	-	53	Misc Expenses								53
54	-	-	-	54	Payroll Services			-		-		-	54
55	-	-	-	55	Program Grants to Others								55
56	(199,277)	(176,216)	(207,158)	56	TOTAL MATERIALS AND SERVICES	511,030	311,753	552,550	376,334	972,004	764,846	983,147	56
57	-	-	-	57									57
58	-	-	-	58	CAPITAL OUTLAY								58
59	-	-	-	59	Office/Field Equipment	-	-	-	-	-	-	-	59
60	-	-	-	60	Vehicles	-	-	-	-	-	-	-	60
61	-	-	(10,000)	61	Improvements to Real Property	-	-	-	-	10,000		85,000	61
62	-	-	-	62	Purchase of Real Property								62
63	-	-	(10,000)	63	TOTAL CAPITAL OUTLAY	-	-	-	-	10,000		85,000	63
64	-	-	-	64									64
65	-	-	-	65	DEBT SERVICE								65
66	-	-	-	66	Payments to Principal	-	-	-	-	-	-	-	66
67	-	-	-	67	Interest and Fees	-	-	-	-	-	-	-	67
68	-	-	-	68									68
69	-	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	-	-	-	69

FORM
LB 31

DETAILED EXPENDITURES
Rural Lands Program

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

Modified Accrual Basis				EXPENDITURE DESCRIPTION	Modified Accrual Basis											
Historical Data					FY21-22		FY22-23		FY23-24		FY24-25					
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET					
70	-	-	-	70	CONTINGENCIES						-	70				
71	-	-	-	71		-		-	-			71				
72	-	-	-	72								72				
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS						-	73				
74	-	-	-	74		-		-	-			74				
75	-	-	-	75		-		-	-			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	(224,695)	(271,693)	(374,476)	83	Total Expenditures <---- less contingency				1,269,275	1,044,580	1,419,150	1,147,457	1,857,985	1,483,509	1,983,747	83
84	82%	81%	80%	84	ENDING FUND BALANCE						-					84
85	(224,694)	(271,692)	(374,475)	85	TOTAL REQUIREMENTS				1,269,275	1,044,580	1,419,150	1,147,457	1,857,985	1,483,509	1,983,747	85

FORM LB 31

DETAILED EXPENDITURES
Urban Lands Program

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

<i>Modified Accrual Basis</i>				<i>Modified Accrual Basis</i>									
Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25		
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024	FY21-22 BUDGET		FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET			
					PERSONNEL SERVICES								
1	36,168	63,824	(14,872)	1	Salaries and Wages (Total of 4.0 FTE)	337,230	373,398	382,300	446,124	375,100	360,228	398,300	1
2	5,218	7,249	(782)	2	Payroll Taxes	32,018	37,236	36,600	43,849	37,000	36,218	39,400	2
3	(433)	(732)	(2,099)	3	Worker's Comp Insurance Policy	1,189	756	1,400	668	3,400	1,301	3,500	3
4	(11,309)	(10,620)	(13,536)	4	Employee Benefits	93,895	82,586	99,800	89,180	82,700	69,164	92,300	4
5	-	-	-	5	Overtime	-	-	-	-	-	-	-	5
6	(60,990)	(72,549)	-	6	Temporary Employees (Total of 0.0 FTE)	60,990	-	72,549	-	-	-	-	6
7	-	-	-	7	Paid Internships (Total of 0.0 FTE)	-	-	-	-	-	-	-	7
8	-	-	-	8									8
9	(31,344)	(12,828)	(31,289)	9	TOTAL PERSONNEL SERVICES	525,320	493,976	592,649	579,821	498,200	466,911	533,500	9
10	-	-	-	10									10
					MATERIALS AND SERVICES								
11	-	-	-	11									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	(128,643)	(58,835)	(179,644)	16	Contracted Services	284,000	155,357	234,000	175,165	314,000	134,356	296,000	16
17	-	-	-	17									17
18	-	-	-	18									18
19	-	-	-	19									19
20	-	-	-	20									20
21	-	-	-	21	Audit Filing Fee	-	-	-	-	-	-	-	21
22	(1,967)	(114)	(78)	22	Bank/LGIP Fees	2,000	33	2,000	1,886	2,000	1,922	2,000	22
23	-	-	-	23	Bulk Mail Permit Renewal	-	-	-	-	-	-	-	23
24	-	-	-	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-	-	-	-	24
25	(1,100)	(1,095)	(1,060)	25	Licenses and Fees	1,100	-	1,100	5	1,100	40	300	25
26	-	-	-	26	Taxes	-	-	-	-	-	-	-	26
27	-	-	-	27	Utilities	-	-	-	-	-	-	-	27
28	(445)	1,014	(995)	28	Telecommunications	2,500	2,055	2,500	3,514	3,500	2,505	3,500	28
29	-	-	-	29	Repairs/Maintenance	-	-	-	-	-	-	-	29
30	-	-	-	30	Insurance	-	-	-	-	-	-	-	30
31	(970)	(922)	(857)	31	Office Supplies	1,000	30	1,000	78	1,000	143	1,000	31
32	(6,500)	(5,468)	(2,926)	32	Postage/Delivery	6,500	-	6,500	1,032	6,500	3,574	8,000	32
33	(7,329)	(5,020)	2,714	33	Printing/Copying	8,000	671	8,000	2,980	8,000	10,714	12,000	33
34	(2,650)	(2,910)	1,681	34	Office Furnishings and Equipment	3,000	350	3,000	90	3,000	4,681	3,000	34

FORM
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DETAILED EXPENDITURES

Urban Lands Program

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25	
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024	FY21-22 BUDGET		FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET		
35	(3,499)	(5,000)	(5,000)		35 Advertising	5,000	1,501	5,000	-	5,000		5,000
36	(2,500)	(2,500)	(2,500)	36 Signage, Banners, Displays	2,500	-	2,500	-	2,500		5,000	36
37	(12,000)	(3,798)	(1,654)	37 Public Relations Promo	12,000	-	12,000	8,202	12,000	10,346	12,000	37
38	2,000	-	-	38 Dues	-	2,000	-	-	-	-	-	38
39	(2,548)	(2,099)	(2,745)	39 Subscriptions	8,500	5,952	10,500	8,401	8,500	5,755	8,500	39
40	(2,485)	(524)	(1,544)	40 Program Supplies	2,500	15	2,500	1,976	4,000	2,456	6,000	40
41	(40,592)	(16,952)	(14,338)	41 Plants & Materials	45,000	4,408	30,000	13,048	30,000	15,662	30,000	41
42	(808)	396	(808)	42 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	192	1,000	1,396	1,000	192	2,000	42
43	(8,000)	(2,668)	441	43 Equipment Rental/Lease	8,000	-	8,000	5,332	7,500	7,941	10,500	43
44	-	-	-	44 Vehicles: Rent/Lease	-	-	-	-	-	-	-	44
45	(4,726)	768	(2,167)	45 Training/Development: Staff	5,000	274	4,000	4,768	4,000	1,833	4,000	45
46	-	-	-	46 Training/Development: Board	-	-	-	-	-	-	-	46
47	(3,000)	2,730	52	47 Out of Town Travel: Staff	3,000	-	2,000	4,730	2,000	2,052	2,000	47
48	-	-	-	48 Out of Town Travel: Board	-	-	-	-	-	-	-	48
49	(1,906)	(1,220)	(1,206)	49 Local Mileage, Parking, Bus: Staff	2,000	94	2,000	780	2,000	794	1,000	49
50	-	-	-	50 Local Mileage, Parking, Bus: Board	-	-	-	-	-	-	-	50
51	(1,900)	(2,000)	(2,000)	51 Vol/Board/Staff/Cooperator expenses/stipends	2,000	100	2,000	-	2,000		1,500	51
52	(3,000)	(1,873)	(1,790)	52 Meeting Refreshments, Annual, Budget, Board Mtgs	3,000	-	3,000	1,127	3,000	1,210	2,500	52
53	-	900	-	53 Misc Expenses	-	-	-	900	-	-	-	53
54	-	-	-	54 Payroll Services	-	-	-	-	-	-	-	54
55	-	-	-	55 Program Grants to Others	-	-	-	-	-	-	-	55
56	(234,568)	(107,190)	(216,424)	56 TOTAL MATERIALS AND SERVICES	407,600	173,032	342,600	235,410	422,600	206,176	415,800	56
57	-	-	-	57								57
58	-	-	-	58 CAPITAL OUTLAY								58
59	-	-	-	59 Office/Field Equipment	-	-	-	-	-	-	-	59
60	-	-	-	60 Vehicles	-	-	-	-	-	-	-	60
61	-	-	-	61 Improvements to Real Property	-	-	-	-	-	-	-	61
62	-	-	-	62 Purchase of Real Property	-	-	-	-	-	-	-	62
63	-	-	-	63 TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	63
64	-	-	-	64								64
65	-	-	-	65 DEBT SERVICE								65
66	-	-	-	66 Payments to Principal	-	-	-	-	-	-	-	66
67	-	-	-	67 Interest and Fees	-	-	-	-	-	-	-	67
68	-	-	-	68								68
69	-	-	-	69 TOTAL DEBT SERVICE	-	-	-	-	-	-	-	69

FORM
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DETAILED EXPENDITURES
Urban Lands Program

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

<i>Modified Accrual Basis</i>				EXPENDITURE DESCRIPTION	<i>Modified Accrual Basis</i>							
Historical Data					FY21-22		FY22-23		FY23-24		FY24-25	
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET	
70	-	-	-	70	CONTINGENCIES						-	70
71	-	-	-	71	Contingency						-	71
72	-	-	-	72	TRANSFERS TO SPECIAL FUNDS						-	72
73	-	-	-	73	Transfer to Land Conservation Fund						-	73
74	-	-	-	74	Transfer to Grants Fund						-	74
75	-	-	-	75							-	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	(265,912)	(120,018)	(247,713)	83	Total Expenditures <---- less contingency						932,920	83
84	71%	87%	73%	84	ENDING FUND BALANCE						932,920	84
85	(265,912)	(120,017)	(247,712)	85	TOTAL REQUIREMENTS						932,920	85

FORM
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DETAILED EXPENDITURES
Community Outreach & Engagement

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

Modified Accrual Basis				Modified Accrual Basis							
Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024	FY21-22 BUDGET		FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET	
				PERSONNEL SERVICES	N/A Program Non-Existant until 23-24						
1		(55,130)	1	Salaries and Wages (Total of 3.5 FTE)				366,600	311,470	382,900	1
2		(5,849)	2	Payroll Taxes				36,200	30,351	38,100	2
3		(958)	3	Worker's Comp Insurance Policy				1,500	542	1,400	3
4		(24,482)	4	Employee Benefits				98,200	73,718	118,700	4
5		-	5	Overtime							5
6		-	6	Temporary Employees (Total of 0.0 FTE)							6
7		-	7	Paid Internships (Total of 0.0 FTE)							7
8		-	8								8
9	-	(86,419)	9	TOTAL PERSONNEL SERVICES				502,500	416,081	541,100	9
10			10								10
11			11	MATERIALS AND SERVICES							11
12			12	Contracted Bookkeeper				-	-	-	12
13			13	Contracted Audit Services				-	-	-	13
14			14	Contracted Attorney							14
15			15	Contracted Information Technology Support							15
16		(10,470)	16	Contracted Services				82,500	72,030	82,500	16
17			17								17
18			18								18
19			19								19
20			20								20
21			21	Audit Filing Fee							21
22		75	22	Bank/LGIP Fees				25	100	25	22
23			23	Bulk Mail Permit Renewal							23
24		(600)	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)				600	-	600	24
25		20	25	Licenses and Fees					20	-	25
26			26	Taxes							26
27			27	Utilities							27
28		(485)	28	Telecommunications				2,520	2,035	2,500	28
29			29	Repairs/Maintenance							29
30			30	Insurance							30
31		(2)	31	Office Supplies				350	348	350	31
32		(1,370)	32	Postage/Delivery				1,370		1,370	32
33		(2,360)	33	Printing/Copying				2,700	340	2,700	33
34		(1,854)	34	Office Furnishings and Equipment				2,550	696	2,550	34

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DETAILED EXPENDITURES
Community Outreach & Engagement

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

<i>Modified Accrual Basis</i>				<i>Modified Accrual Basis</i>								
Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25	
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024	FY21-22 BUDGET		FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET		
		(1,538)	35	Advertising					3,900	2,362	3,900	35
		(2,300)	36	Signage, Banners, Displays					2,300		2,300	36
		(3,776)	37	Public Relations Promo					4,000	224	4,000	37
		(500)	38	Dues					500		500	38
		1,130	39	Subscriptions					7,990	9,120	7,990	39
		(2,250)	40	Program Supplies					2,250		2,250	40
		-	41	Plants & Materials							-	41
		-	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale							-	42
		(435)	43	Equipment Rental/Lease					500	65	500	43
		-	44	Vehicles: Rent/Lease							-	44
		(3,724)	45	Training/Development: Staff					4,800	1,076	4,800	45
		-	46	Training/Development: Board							-	46
		1,074	47	Out of Town Travel: Staff					3,800	4,874	4,500	47
		-	48	Out of Town Travel: Board							-	48
		(1,214)	49	Local Mileage, Parking, Bus: Staff					1,600	386	1,600	49
		-	50	Local Mileage, Parking, Bus: Board							-	50
		(3,300)	51	Vol/Board/Staff/Cooperator expenses/stipends					4,900	1,600	4,900	51
		(3,211)	52	Meeting Refreshments, Annual, Budget, Board Mtgs					3,660	449	3,660	52
		-	53	Misc Expenses							-	53
		-	54	Payroll Services							-	54
		-	55	Program Grants to Others							-	55
	-	-	56	TOTAL MATERIALS AND SERVICES					132,815	95,725	133,495	56
			57									57
			58	CAPITAL OUTLAY								58
		-	59	Office/Field Equipment							-	59
		-	60	Vehicles							-	60
		-	61	Improvements to Real Property							-	61
		-	62	Purchase of Real Property							-	62
	-	-	63	TOTAL CAPITAL OUTLAY					-	-	-	63
			64									64
			65	DEBT SERVICE								65
	-	-	66	Payments to Principal							-	66
	-	-	67	Interest and Fees							-	67
			68									68
	-	-	69	TOTAL DEBT SERVICE					-	-	-	69

FORM
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DETAILED EXPENDITURES
Community Outreach & Engagement

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

Modified Accrual Basis				Modified Accrual Basis								
Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25	
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET	
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	-	-	(123,509) 83	Total Expenditures <---- less contingency	-	-	-	-	635,315	511,806	674,595 83	
84			81% 84	ENDING FUND BALANCE							84	
85	-	-	(123,508) 85	TOTAL REQUIREMENTS	-	-	-	-	635,315	511,806	674,595 85	

FORM
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DETAILED EXPENDITURES

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET
					PERSONNEL SERVICES						
1	(9,102)	(9,116)	(25,663)	1 Salaries and Wages (Total of 2.5 FTE)	179,963	170,861	196,000	186,884	222,100	196,437	229,000
2	(346)	(519)	(1,625)	2 Payroll Taxes	17,421	17,075	19,200	18,681	21,000	19,375	22,800
3	(2,095)	(3,061)	(4,190)	3 Worker's Comp Insurance Policy	5,879	3,784	6,400	3,339	6,900	2,710	6,800
4	(9,479)	(10,188)	(2,829)	4 Employee Benefits	62,994	53,515	66,100	55,912	69,200	66,371	77,400
5	-	-	-	5 Overtime	-	-	-	-	-	-	-
6	-	-	-	6 Temporary Employees (Total of 0.0 FTE)	-	-	-	-	-	-	-
7	-	-	-	7 Paid Internships (Total of 0.0 FTE)	-	-	-	-	-	-	-
8	-	-	-	8							
9	(21,022)	(22,884)	(34,307)	9 TOTAL PERSONNEL SERVICES	266,257	245,235	287,700	264,816	319,200	284,893	336,000
10	-	-	-	10							
11	-	-	-	11 MATERIALS AND SERVICES							
12	-	-	-	12 Contracted Bookkeeper	-	-	-	-	-	-	-
13	-	-	-	13 Contracted Audit Services	-	-	-	-	-	-	-
14	-	2,013	-	14 Contracted Attorney	-	-	-	2,013	-	-	-
15	-	-	-	15 Contracted Information Technology Support	-	-	-	-	-	-	-
16	23,292	(34,333)	(58,455)	16 Contracted Services	38,380	61,672	65,465	31,132	151,890	93,435	128,820
17	-	-	-	17							
18	-	-	-	18							
19	-	-	-	19							
20	-	-	-	20							
21	-	-	-	21 Audit Filing Fee	-	-	-	-	-	-	-
22	8	(25)	(25)	22 Bank/LGIP Fees	50	58	50	25	50	25	50
23	-	-	-	23 Bulk Mail Permit Renewal	-	-	-	-	-	-	-
24	-	-	-	24 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	-	-	-	-
25	257	502	6,069	25 Licenses and Fees	306	563	-	502	2,000	8,069	5,000
26	42	(3)	(5)	26 Taxes	604	646	643	640	663	658	700
27	(922)	2,900	(4,591)	27 Utilities	14,566	13,644	11,172	14,072	13,326	8,735	13,518
28	752	253	(750)	28 Telecommunications	3,192	3,944	3,552	3,805	4,002	3,252	3,552
29	(3,280)	998	4,249	29 Repairs/Maintenance	13,850	10,570	22,550	23,548	33,550	37,799	26,250
30	-	-	-	30 Insurance	-	-	-	-	-	-	-
31	(234)	(216)	(490)	31 Office Supplies	300	66	300	84	500	10	300
32	-	-	20	32 Postage/Delivery	-	-	-	-	-	20	-
33	(400)	(400)	(400)	33 Printing/Copying	400	-	400	-	400	-	400
34	179	-	1,251	34 Office Furnishings and Equipment	400	579	-	-	900	2,151	500

FORM
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DETAILED EXPENDITURES

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

Headwaters Farm Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Modified Accrual Basis								
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22		FY22-23		FY23-24		FY24-25		
					FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET		
35	(400)	1,809	1,269	35	Advertising	400	-	400	2,209	2,090	3,359	2,090	35
36	(1,200)	(1,200)	(800)	36	Signage, Banners, Displays	1,200	-	1,200	-	800	-	800	36
37	-	-	-	37	Public Relations Promo	-	-	-	-	-	-	-	37
38	-	-	-	38	Dues	-	-	-	-	-	-	-	38
39	274	254	(803)	39	Subscriptions	627	901	1,002	1,256	1,397	594	1,397	39
40	8,007	4,342	7,980	40	Program Supplies	42,650	50,657	35,490	39,832	41,610	49,590	63,570	40
41	-	-	-	41	Plants & Materials	-	-	-	-	-	-	-	41
42	(610)	(610)	(285)	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	610	-	610	-	500	215	1,000	42
43	(1,260)	(3,460)	(3,180)	43	Equipment Rental/Lease	1,260	-	3,460	-	3,460	280	5,420	43
44	-	-	-	44	Vehicles: Rent/Lease	-	-	-	-	-	-	-	44
45	(1,640)	(427)	(836)	45	Training/Development: Staff	1,950	310	1,950	1,523	1,950	1,114	2,000	45
46	-	-	-	46	Training/Development: Board	-	-	-	-	-	-	-	46
47	(1,230)	(572)	(246)	47	Out of Town Travel: Staff	1,230	-	1,230	658	1,230	984	1,230	47
48	-	-	-	48	Out of Town Travel: Board	-	-	-	-	-	-	-	48
49	(721)	(287)	(710)	49	Local Mileage, Parking, Bus: Staff	1,200	479	1,200	913	1,200	490	1,200	49
50	-	-	-	50	Local Mileage, Parking, Bus: Board	-	-	-	-	-	-	-	50
51	(300)	(367)	(45,430)	51	Vol/Board/Staff/Cooperator expenses/stipends	1,000	700	1,000	633	47,000	1,570	2,000	51
52	(346)	(400)	993	52	Meeting Refreshments, Annual, Budget, Board Mtgs	400	54	400	-	400	1,393	1,200	52
53	-	500	-	53	Misc Expenses	-	-	-	500	-	-	500	53
54	-	-	-	54	Payroll Services	-	-	-	-	-	-	-	54
55	-	-	-	55	Program Grants to Others	-	-	-	-	-	-	60,000	55
56	20,268	(28,729)	(95,175)	56	TOTAL MATERIALS AND SERVICES	124,575	144,843	152,074	123,345	308,918	213,743	321,497	56
57	-	-	-	57									57
58	-	-	-	58	CAPITAL OUTLAY								58
59	(30,000)	(23,692)	120,237	59	Office/Field Equipment	30,000	-	60,500	36,808	38,000	158,237	20,000	59
60	-	-	-	60	Vehicles	-	-	-	-	-	-	-	60
61	(20,345)	-	(235,000)	61	Improvements to Real Property	42,400	22,055	-	-	235,000	-	235,000	61
62	-	-	-	62	Purchase of Real Property	-	-	-	-	-	-	-	62
63	(50,345)	(23,692)	(114,763)	63	TOTAL CAPITAL OUTLAY	72,400	22,055	60,500	36,808	273,000	158,237	255,000	63
64	-	-	-	64									64
65	-	-	-	65	DEBT SERVICE								65
66	-	-	-	66	Payments to Principal	-	-	-	-	-	-	-	66
67	-	-	-	67	Interest and Fees	-	-	-	-	-	-	-	67
68	-	-	-	68									68
69	-	-	-	69	TOTAL DEBT SERVICE	-	-	-	-	-	-	-	69

FORM
LB 31

DETAILED EXPENDITURES
Headwaters Farm Program

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

Modified Accrual Basis				EXPENDITURE DESCRIPTION	Modified Accrual Basis													
Historical Data					FY21-22		FY22-23		FY23-24		FY24-25							
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET							
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	(51,099)	(75,305)	(244,245)	83	Total Expenditures <---- less contingency						463,232	412,133	500,274	424,969	901,118	656,873	912,497	83
84	89%	85%	73%	84	ENDING FUND BALANCE													84
85	(51,098)	(75,304)	(244,244)	85	TOTAL REQUIREMENTS						463,232	412,133	500,274	424,969	901,118	656,873	912,497	85

FORM
LB 31

DETAILED EXPENDITURES

Conservation Legacy Program

Dissolved 3-6-2023 for FY23-24 forward

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25	
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET	
					N/A Program Dissolved							
					PERSONNEL SERVICES							
1	(11,613)	(42,173)	-	1	Salaries and Wages (Total of 0.0 FTE)	296,240	284,627	331,100	288,927		1	
2	529	(3,510)	-	2	Payroll Taxes	27,658	28,187	31,200	27,690		2	
3	(167)	(466)	-	3	Worker's Comp Insurance Policy	772	605	1,000	534		3	
4	(6,148)	(27,788)	-	4	Employee Benefits	71,223	65,075	74,500	46,712		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	(17,399)	(73,937)	-	9	TOTAL PERSONNEL SERVICES	395,893	378,494	437,800	363,863		9	
10	-	-	-	10							10	
					MATERIALS AND SERVICES							
11	-	-	-	11		-	-	-	-		11	
12	-	-	-	12	Contracted Bookkeeper	-	-	-	-		12	
13	-	-	-	13	Contracted Audit Services	-	-	-	-		13	
14	(8,595)	(10,068)	-	14	Contracted Attorney	22,000	13,405	19,000	8,932		14	
15	-	-	-	15	Contracted Information Technology Support	-	-	-	-		15	
16	(99,357)	13,410	-	16	Contracted Services	155,446	56,089	120,075	133,485		16	
17	-	-	-	17		-	-	-	-		17	
18	-	-	-	18		-	-	-	-		18	
19	-	-	-	19		-	-	-	-		19	
20	-	-	-	20		-	-	-	-		20	
21	-	-	-	21	Audit Filing Fee	-	-	-	-		21	
22	-	(25)	-	22	Bank/LGIP Fees	25	25	25	-		22	
23	-	-	-	23	Bulk Mail Permit Renewal	-	-	-	-		23	
24	-	505	-	24	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	-	-	-	505		24	
25	-	1,230	-	25	Licenses and Fees	-	-	-	1,230		25	
26	518	(1,020)	-	26	Taxes	7,446	7,964	8,075	7,055		26	
27	100	(685)	-	27	Utilities	-	100	3,000	2,315		27	
28	(273)	636	-	28	Telecommunications	1,608	1,335	1,512	2,148		28	
29	(2,720)	115	-	29	Repairs/Maintenance	4,000	1,280	5,500	5,615		29	
30	-	-	-	30	Insurance	-	-	-	-		30	
31	(350)	(139)	-	31	Office Supplies	350	-	250	111		31	
32	(773)	(570)	-	32	Postage/Delivery	800	27	570	-		32	
33	(1,100)	(412)	-	33	Printing/Copying	1,100	-	900	488		33	
34	(1,111)	(1,050)	-	34	Office Furnishings and Equipment	3,990	2,879	1,050	-		34	

FORM
LB 31

DETAILED EXPENDITURES

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

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

Modified Accrual Basis				Modified Accrual Basis								
Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25	
Actual	Actual	Actual	FY21-22		FY21-22	FY22-23	FY22-23	FY23-24	FY23-24	FY24-25		
Over / (Under)	Over/Under	YTD Over/under	BUDGET		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET		
Year 2021-2022	Year 2022-2023	Year 2023-2024										
35	(774)	(1,250)	-	35	Advertising	1,300	526	1,250	-			35
36	(100)	320	-	36	Signage, Banners, Displays	100	-	250	570			36
37	-	-	-	37	Public Relations Promo	-	-	-	-			37
38	450	1,075	-	38	Dues	1,425	1,875	1,875	2,950			38
39	5,417	(6,689)	-	39	Subscriptions	12,773	18,190	13,778	7,089			39
40	(14,270)	(8,557)	-	40	Program Supplies	15,390	1,120	11,780	3,223			40
41	-	-	-	41	Plants & Materials	-	-	-	-			41
42	17	489	-	42	Rent Space: Mtg/Wkshop/Storage/Event/Sale	192	209	192	681			42
43	-	-	-	43	Equipment Rental/Lease	-	-	-	-			43
44	-	-	-	44	Vehicles: Rent/Lease	-	-	-	-			44
45	(1,810)	(506)	-	45	Training/Development: Staff	2,600	790	2,600	2,094			45
46	-	-	-	46	Training/Development: Board	-	-	-	-			46
47	(2,600)	(382)	-	47	Out of Town Travel: Staff	2,600	-	2,800	2,418			47
48	-	-	-	48	Out of Town Travel: Board	-	-	-	-			48
49	(652)	(158)	-	49	Local Mileage, Parking, Bus: Staff	1,100	448	970	812			49
50	-	-	-	50	Local Mileage, Parking, Bus: Board	-	-	-	-			50
51	2,188	(3,089)	-	51	Vol/Board/Staff/Cooperator expenses/stipends	4,250	6,438	7,850	4,761			51
52	(909)	(719)	-	52	Meeting Refreshments, Annual, Budget, Board Mtgs	950	41	1,250	531			52
53	-	1,000	-	53	Misc Expenses	-	-	-	1,000			53
54	-	-	-	54								54
55	-	-	-	55								55
56	(126,704)	(16,539)	-	56	TOTAL MATERIALS AND SERVICES	239,445	112,741	204,552	188,013			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	-	-	6,000	-			61
62	-	-	-	62	Purchase of Real Property	-	-	-	-			62
63	-	(6,000)	-	63	TOTAL CAPITAL OUTLAY	-	-	6,000	-			63
64	-	-	-	64								64
65	-	-	-	65	DEBT SERVICE							65
66	-	-	-	66	Payments to Principal		-		-			66
67	-	-	-	67	Interest and Fees							67
68	-	-	-	68								68
69	-	-	-	69	TOTAL DEBT SERVICE	-	-	-	-			69

FORM
LB 31

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

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

Modified Accrual Basis				Modified Accrual Basis							
Historical Data				EXPENDITURE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024			FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET
					CONTINGENCIES	-	-	-	-	-	-
70	-	-	-	70							70
71	-	-	-	71	Contingency						71
72	-	-	-	72							72
73	-	-	-	73	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	-
74	-	-	-	74	Transfer to Land Conservation Fund						74
75	-	-	-	75	Transfer to Grants Fund						75
76	-	-	-	76							76
77	-	-	-	77							77
78	-	-	-	78		-	-	-	-	-	-
79	-	-	-	79							79
80	-	-	-	80							80
81	-	-	-	81	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	-
82	-	-	-	82							82
83	(144,103)	(96,476)	-	83	Total Expenditures <---- less contingency	635,338	491,235	648,352	551,876	-	-
84	77%	85%		84	ENDING FUND BALANCE						84
85	(144,102)	(96,475)	-	85	TOTAL REQUIREMENTS	635,338	491,235	648,352	551,876	-	-

FORM
LB 10

SPECIAL FUNDS

Land Conservation Fund

East Multnomah SWCD

EMSWCD Three-Year Budget v Actual Report

Modified Accrual Basis			RESOURCE AND REQUIREMENTS		Modified Accrual Basis								
Historical Data			DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25			
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024		FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET			
			RESOURCES										
1	(52,230)	(427,887)	(95,837)	1	Beginning Fund Balance	6,419,977	6,367,747	7,137,747	6,709,860	6,385,154	6,289,317	7,501,707	1
2	-	-	-	2	Working capital (accrual basis)	-	-	-	-	-	-	-	2
3	-	-	-	3	Previously levied taxes estimated to be received	-	-	-	-	-	-	-	3
4	-	-	-	4	Earning from temporary investments	-	-	-	-	-	-	-	4
5	-	-	-	5	Transfer from General Fund	500,000	500,000	550,000	550,000	550,000	550,000	400,000	5
6	(27,887)	180,957	278,827	6	Interest	70,000	42,113	50,000	230,957	150,000	428,827	300,000	6
7	-	-	-	7	Anticipated revenue from sale of property	-	-	-	-	-	-	450,000	7
8	-	-	-	8									8
9	(80,117)	(246,930)	182,990	9	Total resources, except taxes to be levied	6,989,977	6,909,860	7,737,747	7,490,817	7,085,154	7,268,144	8,651,707	9
10	-	-	-	10	Taxes necessary to balance	-	-	-	-	-	-	-	10
11	-	-	-	11	Taxes collected in year levied	-	-	-	-	-	-	-	11
12	(80,117)	(246,930)	182,990	12	TOTAL RESOURCES	6,989,977	6,909,860	7,737,747	7,490,817	7,085,154	7,268,144	8,651,707	12
13	-	-	-	13									13
14	-	-	-	14	REQUIREMENTS - CAPITAL OUTLAY								14
15	(6,839,977)	(7,586,247)	(6,273,544)	15	Purchase of Easements and Real Property	6,839,977	-	7,587,747	1,500	6,935,154	661,610	8,201,707	15
16	200,000	1,200,000		16	External Grant Award, Partnership Acquisition Opportunity		200,000		1,200,000			300,000	16
17	-	-	-	17									17
18	(6,639,977)	(6,386,247)	(6,273,544)	18	TOTAL CAPITAL OUTLAY	6,839,977	200,000	7,587,747	1,201,500	6,935,154	661,610	8,501,707	18
19	-	-	-	19									19
20	-	-	-	20	REQUIREMENTS - MATERIALS & SERVICES								20
21	(150,000)	(150,000)	(150,000)	21	Contracted Attorney	150,000		150,000	-	150,000		150,000	21
22	(150,000)	(150,000)	(150,000)	22	TOTAL MATERIALS & SERVICES	150,000		150,000		150,000		150,000	22
23	-	-	-	23									23
24	(6,789,977)	(6,536,247)	(6,423,544)	24	Total Expenses	6,989,977	200,000	7,737,747	1,201,500	7,085,154	661,610	8,651,707	24
25	-	-	-	25									25
26	-	-	-	26									26
27	-	-	-	27									27
28	(6,789,977)	(6,536,247)	(6,423,544)	28	Ending Fund Balance	-	(6,789,977)	-	(6,536,247)	-	(6,423,544)	-	28
29	(6,789,977)	(6,536,247)	(6,423,544)	29	TOTAL REQUIREMENTS	6,989,977	6,909,860	7,737,747	7,490,817	7,085,154	7,268,144	8,651,707	29

FORM
LB 10

SPECIAL FUNDS
Grants Fund

EMSWCD Three-Year Budget v Actual Report

East Multnomah SWCD

Modified Accrual Basis			RESOURCE AND REQUIREMENTS		Modified Accrual Basis								
Historical Data			DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25			
Actual Over / (Under) Year 2021-2022	Actual Over/Under Year 2022-2023	Actual YTD Over/under Year 2023-2024		FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET			
			RESOURCES										
1	16,185	(120,435)	11,246	1	Beginning Fund Balance	794,915	811,100	448,185	327,750	507,565	518,811	458,246	1
2	-	-	-	2	Working capital (accrual basis)								2
3	-	-	-	3	Previously levied taxes estimated to be received								3
4	-	-	-	4	Earning from temporary investments								4
5	-	-	-	5	Transfer from General Fund	714,085	714,085	1,076,815	1,076,815	1,299,435	1,299,435	1,593,754	5
6	(6,521)	25,532	40,973	6	Interest	13,000	6,479	10,000	35,532	25,000	65,973	50,000	6
7	-	-	-	7	Misc Income (Rebates/Refunds etc.)								7
8	-	-	(53,481)	8	People's Garden Initiative (USDA-NRCS Funds)					100,000	46,519	100,000	8
9	-	-	-	9									9
10	9,664	(94,903)	(1,262)	10	Total resources, except taxes to be levied	1,522,000	1,531,664	1,535,000	1,440,097	1,932,000	1,930,738	2,202,000	10
11	-	-	-	11	Taxes necessary to balance								11
12	-	-	-	12	Taxes collected in year levied								12
13	9,664	(94,903)	(1,262)	13	TOTAL RESOURCES	1,522,000	1,531,664	1,535,000	1,440,097	1,932,000	1,930,738	2,202,000	13
14	-	-	-	14									14
15	-	-	-	15	REQUIREMENTS - MATERIALS & SERVICES								15
16	(413,757)	(324,331)	(267,075)	16	PIC (Prtns In Conservation) Grants-new awards	600,000	186,243	700,000	375,669	950,000	682,925	950,000	16
17	196,426	(102,869)	(48,125)	17	PIC (Prtns In Conservation) Grants-prior outstanding	410,000	606,426	373,000	270,131	250,000	201,875	460,000	17
18	-	-	(45,036)	18	People's Garden Initiative Grants					100,000	54,964	115,000	18
19	39,891	(79,292)	(141,394)	19	CLIP (Cost Share to Landowners)-new awards	100,000	139,891	100,000	20,708	200,000	58,606	200,000	19
20	(25,000)	(60,000)	(35,510)	20	CLIP (Cost Share to Landowners)-prior outstanding	25,000	-	60,000	-	50,000	14,490	100,000	20
21	(944)	(333)	(16,311)	21	SPACE (Small Proj & Com Event) Grants - New awards	62,000	61,056	62,000	61,667	87,000	70,689	97,000	21
22	-	-	970	22	SPACE (Small Proj & Com Event) Grants - Prior Outstanding	-	-	-	-	15,000	15,970	5,000	22
23	(19,702)	(26,889)	(11,044)	23	Strategic Partnerships-new awards	230,000	210,298	170,000	143,111	170,000	158,956	170,000	23
24	(45,000)	(20,000)	(8,111)	24	Strategic Partnerships-prior outstanding	45,000	-	20,000	-	35,000	26,889	30,000	24
25	(50,000)	-	(23,232)	25	Equity-focused Strategic Opportunity Grants	50,000	-	50,000	50,000	75,000	51,768	75,000	25
26	-	-	-	26									26
27	(318,086)	(613,714)	(594,868)	27	TOTAL MATERIALS & SERVICES	1,522,000	1,203,914	1,535,000	921,286	1,932,000	1,337,132	2,202,000	27
28	-	-	-	28									28
29	(318,086)	(613,714)	(594,868)	29	Total Expenses	1,522,000	1,203,914	1,535,000	921,286	1,932,000	1,337,132	2,202,000	29
30	-	-	-	30									30
31	79%	60%	69%	31									31
32	327,750	518,811	(594,868)	32	Ending Fund Balance	-	(318,086)	-	(613,714)	-	(594,868)	-	32
33	9,665	(94,902)	(1,189,735)	33	TOTAL REQUIREMENTS	1,522,000	885,828	1,535,000	1,440,097	1,932,000	742,264	2,202,000	33

EMSWCD
FY21/22 - FY23/24
Budget v Actual
Analysis


February 3, 2025



EMSWCD FY21-22 through FY23-24 Budget v Actual Analysis

- General Fund Resources
 - What's included and trends identified
 - Fund Balance has increased each of the three fiscal years by \$354K, \$859K, \$1.14M respectively.

RESOURCE DESCRIPTION	FY21-22		FY22-23		FY23-24		FY24-25
	FY21-22 BUDGET	FY21-22 ACTUAL	FY22-23 BUDGET	FY22-23 ACTUAL	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 BUDGET
Beginning Fund Balance	3,179,708	3,534,574	3,432,540	4,292,381	3,822,463	4,969,675	3,773,420

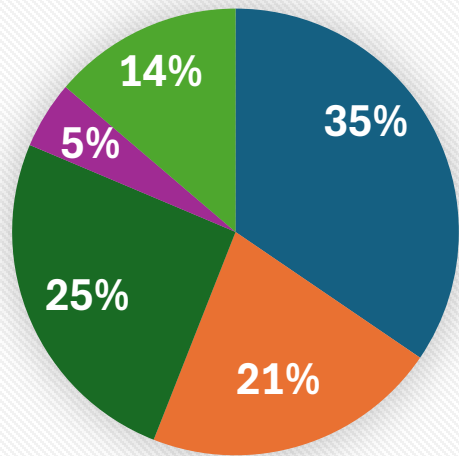


EMSWCD FY21-22 through FY23-24 Budget v Actual Analysis: The Where...

- Underspent in three major categories across all General Fund Programs:
 - Personnel Services
 - Material & Services, specifically Contracted Services
 - Capital Outlay

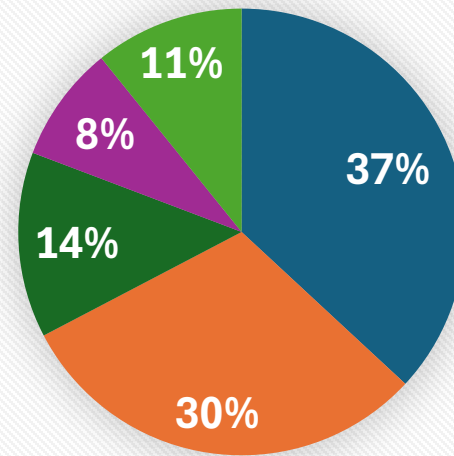
EMSWCD FY21-22 through FY23-24 Underspend – Overall Percent by Program

21-22



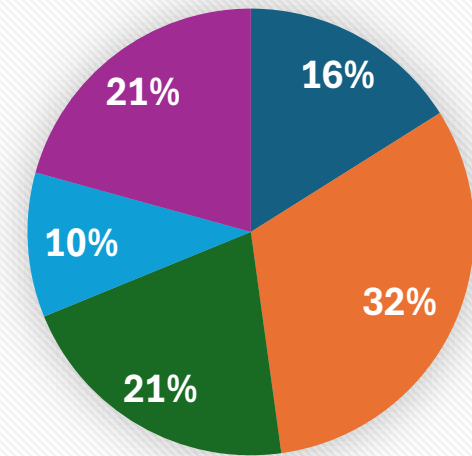
F&O RL UL HIP CL

22-23



F&O RL UL HIP CL

23-24




F&O RL UL COE HIP

EMSWCD FY21-22 through FY23-24 Underspend – The Where & The Why...

- Materials & Services: Contracted Services


	Contracted Services Underspend		
	21-22	22-23	23-24
F&O	\$ 132,118	\$ 200,105	\$ 68,939
RL	\$ 157,886	\$ 150,882	\$ 171,995
UL	\$ 128,643	\$ 58,835	\$ 179,644
COE	\$ -	\$ -	\$ 10,470
HIP	\$ 23,292	\$ 34,333	\$ 58,455



EMSWCD FY21-22 through FY23-24 Underspend – The Where & The Why...

Capital Outlay:

- Improvements to Real Property:
 - Williams Ave Office & Headwaters Farm
- Office & Field Equipment



EMSWCD FY21-22 through FY23-24 Budget v Actual Analysis

Key Takeaways:

- Identify outliers in budgeted funds not spent
- Create system for specific forecasting with high probability of actual revenue/spend
- Utilize this analysis as tool for historic trending, current, and future budgeting
- Maintain consistent 90-95% spend rate amongst all programs.



Memo: Rooster Rock State Park Stormwater Retrofit Project

East Multnomah Soil and Water Conservation District

1/28/2025

Memo: Rooster Rock State Park Stormwater Retrofit Project

To: EMSWCD Board of Directors

From: Kelley Beamer

Background:

In early December, EMSWCD was approached by Oregon Parks and Recreation Department (OPRD) and the Lower Columbia Estuary Partnership (Estuary Partnership) about a joint project at Rooster Rock State Park in the Columbia River Gorge. The project proposes three major ecological upgrades to the State Park, which includes 440-acres of floodplain that is documented as being critical to salmonids from throughout the Columbia River Basin:

1. restore the site's function as a historic Columbia River side channel by installing a new culvert that will improve access and habitat for salmon and lamprey;
2. restore ~25 acres of wetland and riparian habitats in unused areas near the boat ramp and interior portions of the site; and,
3. implement a large-scale stormwater retrofit on 16 acres of impervious parking lots that currently drain untreated to the Columbia River and boat basin/Latourell Creek.

The project builds on 80-acres of restoration previously completed at the site by OPRD and the Estuary Partnership. The ongoing partnership between OPRD and the Estuary Partnership reflects a symbiotic opportunity for a public agency that owns land to implement large-scale restoration under the leadership of an organization with deep technical expertise in floodplain and estuary health. The mission of OPRD is to provide and protect natural, scenic, cultural, historic and recreational sites for present and future generations; however, an ecological restoration project of this size and cost is a highly unlikely funding priority and staffing priority for an agency such as OPRD that has a very limited budget. Currently, OPRD's available capital funding is being directed to *critical* maintenance and repair activities, especially at its most popular parks (Rooster Rock State Park hosts more than 600,000 visitors annually – see demographic data at the bottom of page 2 of this memo).

The opportunity:

OPRD and the Estuary Partnership are asking EMSWCD to support the design phase of the stormwater retrofit portion of their project for an estimated \$120k that will be spent over a two-year period (February 2025 – December 2026). The Estuary Partnership has secured funding for design of the new culvert and wetland/floodplain enhancement components of the project, but they need funding to hire a design firm to develop the stormwater retrofit site plan. LCEP is confident that once design is complete, they can go to other funding partners (most of which they have long-term working relationships with) to fund implementation. The proposed stormwater retrofit is supported by OPRD staff and is included in the Rooster Rock State Park master plan.

Priority issues for EMSWCD

- **Scales up stormwater solutions:** This project provides a unique opportunity to scale up stormwater management and nature-scaping with a willing landowner in our district. The site has 1,500 parking spaces, similar to Mt. Hood Community College, where the District invests staff time and financial resources in a multi-year demonstration project. The proposed project would maintain the parking lot's



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capacity while treating stormwater leaving the lot using infiltration swales planted with native species. The project also will remove impervious areas surrounding the visitor center and replace them with nature scaping and enhanced visitor facilities. The scale of the stormwater retrofit (~16-acres) provides an opportunity to test, monitor and learn from approaches to Low Impact Development, green infrastructure and stormwater treatment.

- **Improves water quality:** This project treats toxic chemicals like 6PPD-Q, a chemical that is known to be lethal to salmonids, especially coho salmon (the primary salmonid species found at the park). Water from the impervious parking lot is now running off directly into the Columbia River (including shallow water rearing areas documented as being used by salmonids) and an inlet that serves as a resting spot, both for migrating juvenile salmonids and adult coho and steelhead returning to spawn in the site's two tributaries (Latourell and Young Creeks).

Other project components will improve wetland habitat and enhance floodplain connectivity within the site. These actions not only improve the connectivity and quality of habitats that are critical to the site's native species, including red-legged frogs and waterfowl, but also further reduce contaminant concentrations and recharge the hyporheic zone. Increased hyporheic recharge increases summer base flows, which decreases temperatures during critical summer months when temperatures are limiting for salmonids.

Alignment with EMSWCD strategic pillars:

Soil and water health: As detailed above, the proposed project (including the stormwater elements) provides large-scale and high-impact investment to improve water quality runoff into Columbia River tributary and floodplain habitats documented as being used by numerous native species. The project enhances soil health by decreasing impervious pavement, increasing naturescaping, and reforesting riparian habitats.

Climate Action: The proposed project would increase summer base flows, increase shading of tributary streams, increase naturescaping, decrease the heat island effect, and reconnect site floodplains.

Equity and inclusion: Rooster Rock State Park supports several species that provide first foods for Columbia River tribes, including elk, lamprey, salmon, steelhead, and wapato. The project not only will improve habitat and connectivity for these species, but it is also anticipated to improve production of the site's coho salmon population by reducing 6-PPD-Q concentrations, which cause pre-spawn mortality, and helping to reduce contaminant levels in Columbia River salmonids and lamprey, which local tribes rely on for subsistence. The Estuary Partnership and OPRD will work with Columbia River tribes during the design and implementation of this project.

In addition to benefitting Columbia River tribes, Rooster Rock State Park is frequented by over 600,000 visitors per year, approximately 80% of which live within 30 miles of the park, 10% of which are Hispanic, and 13% of which report having a person in their group with a disability. Visitors have an average household income of \$55,000, and the park often fills to capacity during the summer, especially when it hosts baptisms and other events for local churches and community groups. This diversity in demographics presents a unique opportunity to improve facilities and experiences for a broad range of Multnomah County residents. For example, the project will incorporate facilities and added shade that will improve picnicking, hiking, wildlife viewing, and non-motorized boating experiences. Additionally,

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the Estuary Partnership has an active, well-established education program that partners with schools, Friends of the Children, iUrban Teen, People of Color Outdoors, and other groups to provide place-based science curriculum to at-risk, rural, and lower income youth. The Estuary Partnership has a successful track record of engaging these youth in its stormwater retrofit and habitat restoration projects.

ED Recommendation: Provide project funding to the Lower Columbia Estuary Partnership who is taking the lead role to fundraise and administer all project dollars. \$120,000 of funding would allow the Estuary Partnership to complete final designs for the stormwater retrofit portion of the project. EMSWCD would provide design funding to LCEP with the assumption that other funding entities will provide implementation dollars. EMSWCD strongly encouraged, and the project team committed to, engaging with an Indigenous-led organization to prioritize project design elements that support Tribal reconnection and stewardship of first foods and cultural practices. EMSWCD staff would like to be kept in the loop to ensure it continues to meet EMSWCD's goals for soil and water health, climate action, and equity.

Source of Funding: Rural Lands. Should funding currently appropriated under Rural Lands not be available by some unforeseen circumstance, Contingency may be utilized for this emerging need.

Recognizing potential conflict of interest: The EMSWCD Board Chair is not involved, nor did she recommend the partnership and will recuse herself from deliberation and vote.