

RESOURCES

GENERAL FUND

East Multnomah SWCD

Modified Accrual Basis

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2014-15					
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental	
1	2,329,324	2,327,210	1,725,000	1	Beginning Fund Balance	2,077,000	2,073,000	2,073,000		1
2			100,000	2	Previously levied taxes estimated to be received	100,000	100,000	100,000		2
3				3	Interest on Bank Accts					3
4				4	OTHER RESOURCES					4
5	9,300	9,300	20,930	5	Op: ODA Administrative Grant	20,930	20,930	20,930		5
6	-	-	-	6	Op:					6
7	-	-	-	7	Op:					7
8				8	Op:					8
9	15,070	16,037	14,000	9	Op: Interest on Bank/LGIP Accts	9,000	9,000	9,000		9
10	-	-	-	10	Op:					10
11	4,462	2,726	-	11	Op: Misc. (Refunds, Rebates, etc)					11
12	-	-	-	12	Op:					12
13	6,749	13,851	24,000	13	Op: Rental Income	39,966	39,966	39,966		13
14	19,500		-	14	Op: Metro Nature in Neighborhoods Grant					14
15	-	-	2,000	15	CTA: Reimbursements from Partners	2,000	2,000	2,000		15
16	61,630	61,630	50,000	16	CTA: ODA Scope of Work Funds	50,000	50,000	50,000		16
17	-	-	-	17	CTA:					17
18	-	-	-	18	CTA:					18
19	16,200		-	19	CTA: USFS Title 3 Grant (RAC)	-				19
20	-	-	-	20	HIP: Reimbursements		5,000	5,000		20
21	-	-	-	21	CTA:					21
22	9,500	8,000	10,000	22	SUL: CWMA Coord Position reimb from partners					22
23	2,700	2,700	7,200	23	SUL: NCR Workshop Sponsors	7,200	7,200	7,200		23
24	-	8,660	-	24	SUL: CWMA Grant - Univ of Calif					24
25	27,454	29,251	35,000	25	SUL: Plant Sale Revenue (Gross Sales)	40,000	40,000	40,000		25
26	-	-	-	26	SUL:					26
27	-	-	-	27	Transferred from Building Reserve Fund					27
28	-	-	-	28	Transferred from Debt Service Fund					28
29	-	-	-	29						29
30	2,501,889	2,479,364	1,988,130	30	Total resources, except taxes to be levied	2,346,096	2,347,096	2,347,096	-	-
31	3,762,411	3,836,762	3,744,844	31	Taxes necessary to balance	3,713,224	3,713,224	3,713,224	-	-
32				32	Taxes collected in year levied					32
33	6,264,300	6,316,126	5,732,974	33	TOTAL RESOURCES	6,059,320	6,060,320	6,060,320	-	-

EXPENDITURE SUMMARY

East Multnomah SWCD

Modified Accrual Basis

GENERAL FUND

Modified Accrual Basis

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15					
	Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14		Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental	
				PERSONNEL SERVICES						
1	202,560	209,630	211,833	1 District Operations & Program Administration	263,259	263,259	263,259	-	-	1
2	360,680	397,883	461,757	2 Conservation Technical Assistance Program	525,795	525,795	525,795	-	-	2
3	241,902	233,681	299,122	3 Sustainable Urban Landscapes Program	376,911	376,911	376,911	-	-	3
4	66,280	156,973	191,909	4 Partner Assistance & Conservation Easements Prgrn	239,313	239,313	239,313	-	-	4
5	-	66,637	105,528	5 Headwaters Farm Incubator Prgm (New in FY12-13)	114,812	114,812	114,812	-	-	5
6				6						6
7	871,422	1,064,804	1,270,148	7 TOTAL PERSONNEL SERVICES	1,520,090	1,520,090	1,520,090	-	-	7
8				MATERIALS AND SERVICES						8
9	121,473	103,807	165,720	9 District Operations & Program Administration	167,894	168,894	168,894	-	-	9
10	319,436	339,527	504,112	10 Conservation Technical Assistance Program	499,025	499,025	499,025	-	-	10
11	69,891	86,921	231,700	11 Sustainable Urban Landscapes Program	236,400	236,400	236,400	-	-	11
12	51,395	13,734	158,775	12 Partner Assistance & Conservation Easements Prgrn	134,850	134,850	134,850	-	-	12
13	-	45,068	58,875	13 Farm Incubator Program (New Program in FY12-13)	85,811	85,811	85,811	-	-	13
14				14						14
15	562,195	589,057	1,119,182	15 TOTAL MATERIALS & SERVICES	1,123,980	1,124,980	1,124,980	-	-	15
16				16						16
17				CAPITAL OUTLAY						17
18	27,220	59,380	12,000	18 Office/Field Equipment	53,200	53,200	53,200	-	-	18
19	-	-	-	19 Vehicles	-	-	-	-	-	19
20	9,740	33,913	96,700	20 Improvements to Real Property	62,050	62,050	65,050	-	-	20
21	36,960	93,294	108,700	21 TOTAL CAPITAL OUTLAY	115,250	115,250	118,250	-	-	21
22				22						22
23				DEBT SERVICE						23
24	-	-	-	24 Payments to Principle	-	-	-	-	-	24
25	-	-	-	25 Interest and Fees	-	-	-	-	-	25
26	-	-	-	26 TOTAL DEBT SERVICE	-	-	-	-	-	26
27				27						27
28				TRANSFERRED TO OTHER FUNDS						28
29	1,150,000	1,000,000	963,955	29 Transfer to Land Conservation Fund	862,849	862,849	998,500	-	-	29
30	905,714	1,313,964	970,989	30 Transfer to Projects & Cost Share Fund	1,137,151	1,137,151	998,500	-	-	30
31	-	-	-	31 Transfer to Building Reserve Fund	-	-	-	-	-	31
32	410,799	-	-	32 Transfer to Debt Service Fund	-	-	-	-	-	32
33	-	-	200,000	33 Contingency	200,000	200,000	200,000	-	-	33
34	2,466,513	2,313,964	2,134,944	34 TOTAL TRANSFERS & CONTINGENCIES	2,200,000	2,200,000	2,197,000	-	-	34
35	3,937,090	4,061,119	4,632,974	35 TOTAL EXPENDITURES	4,959,320	4,960,320	4,960,320	-	-	35
36	2,327,210	2,255,007	1,100,000	36 Unappropriated Ending Fund Balance	1,100,000	1,100,000	1,100,000	-	-	36
37	6,264,300	6,316,126	5,732,974	37 TOTAL	6,059,320	6,060,320	6,060,320	-	-	37

DETAILED EXPENDITURES

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15						
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental		
				PERSONNEL SERVICES							
1	644,384	779,410	866,228	1 Salaries and Wages (Total of 17.50 FTE)	1,108,219	1,108,219	1,108,219	-	-	1	
2	65,457	79,424	87,047	2 Payroll Taxes	108,104	108,104	108,104	-	-	2	
3	11,602	15,494	17,384	3 Worker's Comp Insurance Policy	21,119	21,119	21,119	-	-	3	
4	142,506	185,985	268,501	4 Employee Benefits	272,321	272,321	272,321	-	-	4	
5	3,974	3,394	8,007	5 Overtime	10,327	10,327	10,327	-	-	5	
6	3,499	1,098	22,982	6 Temporary Employees	-	-	-	-	-	6	
7				7						7	
8	871,422	1,064,804	1,270,148	8 TOTAL PERSONNEL SERVICES	1,520,090	1,520,090	1,520,090	-	-	8	
9				9						9	
				MATERIALS AND SERVICES							
11	15,000	15,000	15,000	11 Contracted Bookkeeper	16,200	16,200	16,200	-	-	11	
12	4,500	4,600	5,500	12 Contracted Audit Services	5,600	5,600	5,600	-	-	12	
13	19,928	11,116	43,000	13 Contracted Attorney	34,300	34,300	34,300	-	-	13	
14	-	-	-	14 Contracted Services for Office Move	-	-	-	-	-	14	
15	2,486	-	-	15 Contracted Real Estate Consultant	-	-	-	-	-	15	
16	279,733	309,685	594,712	16 Contracted Services	585,160	585,160	585,160	-	-	16	
17	-	-	-	17 Contracted Web Designer, Maintenance	-	-	-	-	-	17	
18	-	-	-	18 Contracted Graphic Designer (brochures, etc.)	-	-	-	-	-	18	
19	-	-	-	19 Payments to Partners of Jointly-Held Grants	-	-	-	-	-	19	
20	250	250	250	20 Audit Filing Fee	250	250	250	-	-	20	
21	238	286	750	21 Bank/LGIP Fees	250	250	250	-	-	21	
22	-	-	200	22 Bulk Mail Permit Renewal	200	200	200	-	-	22	
23	7,688	6,803	7,000	23 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	7,000	8,000	8,000	-	-	23	
24	1,822	3,887	8,875	24 License and Fees	9,175	9,175	9,175	-	-	24	
25	-	-	-	25 Office Rent	-	-	-	-	-	25	
26	5,433	9,120	17,700	26 Utilities	19,661	19,661	19,661	-	-	26	
27	11,588	13,766	16,350	27 Telecommunications	16,540	16,540	16,540	-	-	27	
28	44,845	19,876	43,885	28 Repairs/Maintenance	62,194	62,194	62,194	-	-	28	
29	2,444	9,115	9,500	29 Insurance	9,500	9,500	9,500	-	-	29	
30	7,085	7,996	11,625	30 Office Supplies	11,950	11,950	11,950	-	-	30	
31	1,620	3,209	5,700	31 Postage/Delivery	6,800	6,800	6,800	-	-	31	
32	13,898	14,673	20,000	32 Printing/Copying	22,170	22,170	22,170	-	-	32	
33	6,612	9,050	9,600	33 Office Furnishings and Equipment	9,850	9,850	9,850	-	-	33	

FORM
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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15						
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental		
34	10,098	6,439	27,600	34	Advertising	28,400	28,400	28,400	-	-	34
35	3,326	-	11,650	35	Signage, Banners, Displays	9,700	9,700	9,700	-	-	35
36	-	80	12,500	36	Public Relations Promo	12,000	12,000	12,000	-	-	36
37	5,863	1,895	9,085	37	Dues: SDAO, NACD, RC&D, etc.	9,735	9,735	9,735	-	-	37
38	1,060	1,974	2,075	38	Subscriptions: QuickBooks, RLIS, Publications	6,325	6,325	6,325	-	-	38
39	39,524	71,534	120,375	39	Program Supplies (not Cost Share)	111,310	111,310	111,310	-	-	39
40	20,075	13,400	25,150	40	Plants & Materials	25,500	25,500	25,500	-	-	40
41	2,320	1,802	5,600	41	Rent Space: Mtg/Wkshp/Storage/Event/Sale	5,400	5,400	5,400	-	-	41
42	18,542	9,404	4,150	42	Equipment Rental/Lease	17,200	17,200	17,200	-	-	42
43	7,571	10,985	21,000	43	Vehicles: Rent/Lease	17,000	17,000	17,000	-	-	43
44	6,567	8,724	14,300	44	Training/Development: Staff	12,860	12,860	12,860	-	-	44
45	250	330	2,000	45	Training/Development: Board	2,000	2,000	2,000	-	-	45
46	3,368	1,017	12,800	46	Out of Town Travel: Staff	11,750	11,750	11,750	-	-	46
47	724	488	2,000	47	Out of Town Travel: Board	2,000	2,000	2,000	-	-	47
48	15,209	19,123	24,000	48	Local Mileage, Parking, Bus: Staff	19,200	19,200	19,200	-	-	48
49	-	-	500	49	Local Mileage, Parking, Bus: Board	500	500	500	-	-	49
50	250	1,190	9,550	50	Vol/Board/Staff/Cooperator Recognition	9,350	9,350	9,350	-	-	50
51	2,280	2,210	4,800	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	6,500	6,500	6,500	-	-	51
52	-	32	400	52	Misc Expenses	450	450	450	-	-	52
53	-	-	-	53							53
54				54							54
55	562,195	589,057	1,119,182	55	TOTAL MATERIALS AND SERVICES	1,123,980	1,124,980	1,124,980	-	-	55
56				56							56
57				57	CAPITAL OUTLAY						57
58	27,220	59,380	12,000	58	Office/Field Equipment	53,200	53,200	53,200	-	-	58
59	-	-	-	59	Vehicles	-	-	-	-	-	59
60	9,740	33,913	96,700	60	Improvements to Real Property	62,050	62,050	65,050	-	-	60
61				61							61
62	36,960	93,294	108,700	62	TOTAL CAPITAL OUTLAY	115,250	115,250	118,250	-	-	62
63				63							63
64				64	DEBT SERVICE						64
65	-	-	-	65	Payments to Principle	-	-	-	-	-	65
66	-	-	-	66	Interest and Fees	-	-	-	-	-	66
67				67							67
68	-	-	-	68	TOTAL DEBT SERVICE	-	-	-	-	-	68

FORM
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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15										
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental						
69	-	-	200,000	69	CONTINGENCIES					200,000	200,000	200,000	-	-	69
70	-	-	200,000	70	Contingency					200,000	200,000	200,000	-	-	70
71				71											71
72	2,466,513	2,313,964	1,934,944	72	TRANSFERS TO SPECIAL FUNDS					2,000,000	2,000,000	1,997,000	-	-	72
73	1,150,000	1,000,000	963,955	73	Transfer to Land Conservation Fund					862,849	862,849	998,500	-	-	73
74	905,714	1,313,964	970,989	74	Transfer to Projects & Cost Share Fund					1,137,151	1,137,151	998,500	-	-	74
75	410,799	-	-	75	Transfer to Debt Service Fund					-	-	-	-	-	75
76				76											76
77	-	-	-	77	TRANSFERS TO RESERVE FUND					-	-	-	-	-	77
78			-	78	Transfer to Building Reserve Fund										78
79				79											79
80	2,466,513	2,313,964	2,134,944	80	TOTAL TRANSFERS & CONTINGENCIES					2,200,000	2,200,000	2,197,000	-	-	80
81				81											81
82	3,937,090	4,061,119	4,632,974	82	Total Expenditures					4,959,320	4,960,320	4,960,320	-	-	82
83	2,327,210	2,255,007	1,100,000	83	UNAPPROPRIATED ENDING FUND BALANCE					1,100,000	1,100,000	1,100,000			83
84	6,264,300	6,316,126	5,732,974	84	TOTAL REQUIREMENTS					6,059,320	6,060,320	6,060,320	-	-	84

DETAILED EXPENDITURES

Modified Accrual Basis

District Operations/Administration

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15						
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental		
				PERSONNEL SERVICES							
1	150,323	148,861	152,491	1	Salaries and Wages (Total of 2.65 FTE)	189,815	189,815	189,815			1
2	15,070	14,841	15,287	2	Payroll Taxes	18,444	18,444	18,444			2
3	1,276	931	1,078	3	Worker's Comp Insurance Policy	1,571	1,571	1,571			3
4	35,891	44,695	41,415	4	Employee Benefits	51,119	51,119	51,119			4
5	-	303	1,563	5	Overtime	2,310	2,310	2,310			5
6			-	6	Temporary Employees						6
7				7							7
8	202,560	209,630	211,833	8	TOTAL PERSONNEL SERVICES	263,259	263,259	263,259	-	-	8
9				9							9
				MATERIALS AND SERVICES							
10				10							10
11	15,000	15,000	15,000	11	Contracted Bookkeeper	16,200	16,200	16,200			11
12	4,500	4,600	5,500	12	Contracted Audit Services	5,600	5,600	5,600			12
13	3,456	7,056	7,000	13	Contracted Attorney	8,000	8,000	8,000			13
14	-		-	14	Contracted Services for Office Move	-	-	-			14
15	-		-	15	Contracted Real Estate Consultant	-	-	-			15
16	30,054	5,822	24,000	16	Contracted Services	14,000	14,000	14,000			16
17	-		-	17	Contracted Web Designer, Maintenance		-	-			17
18	-		-	18	Contracted Graphic Designer (brochures, etc.)		-	-			18
19			-	19	Payments to Partners of Jointly-Held Grants	-	-	-			19
20	250	250	250	20	Audit Filing Fee	250	250	250			20
21	230	261	250	21	Bank/LGIP Fees	250	250	250			21
22	-		200	22	Bulk Mail Permit Renewal	200	200	200			22
23	7,688	6,803	7,000	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	7,000	8,000	8,000			23
24	919	3,095	5,375	24	License and Fees	5,450	5,450	5,450			24
25	-		-	25	Office Rent	-	-	-			25
26	5,433	6,806	7,800	26	Utilities	7,000	7,000	7,000			26
27	10,350	12,417	13,000	27	Telecommunications	10,000	10,000	10,000			27
28	21,005	15,697	23,885	28	Repairs/Maintenance	39,634	39,634	39,634			28
29	2,444	9,115	9,500	29	Insurance	9,500	9,500	9,500			29
30	3,771	5,418	8,000	30	Office Supplies	8,000	8,000	8,000			30
31	352	289	500	31	Postage/Delivery	500	500	500			31
32	741	607	1,000	32	Printing/Copying	1,000	1,000	1,000			32
33	1,424	3,440	6,000	33	Office Furnishings and Equipment	7,500	7,500	7,500			33

FORM
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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

District Operations/Administration

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15					
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental	
34	261	572	300	34	Advertising	500	500	500		34
35	885		250	35	Signage, Banners, Displays	-	-	-		35
36	-		500	36	Public Relations Promo	500	500	500		36
37	5,370	160	8,435	37	Dues: SDAO, NACD, RC&D, etc.	8,435	8,435	8,435		37
38	662	1,190	1,175	38	Subscriptions: QuickBooks, RLIS, Publications	1,175	1,175	1,175		38
39	24	92	200	39	Program Supplies (not Cost Share)	-	-	-		39
40	578	-	150	40	Plants & Materials	500	500	500		40
41	-		-	41	Rent Space: Mtg/Wkshop/Storage/Event/Sale	-	-	-		41
42	-		1,000	42	Equipment Rental/Lease	500	500	500		42
43	-		-	43	Vehicles: Rent/Lease	-	-	-		43
44	2,084	1,255	4,700	44	Training/Development: Staff	2,400	2,400	2,400		44
45	250	330	1,500	45	Training/Development: Board	1,500	1,500	1,500		45
46	738	458	2,000	46	Out of Town Travel: Staff	1,500	1,500	1,500		46
47	724	488	1,500	47	Out of Town Travel: Board	1,500	1,500	1,500		47
48	526	387	1,000	48	Local Mileage, Parking, Bus: Staff	1,000	1,000	1,000		48
49	-		500	49	Local Mileage, Parking, Bus: Board	500	500	500		49
50	250	950	6,750	50	Vol/Board/Staff/Cooperator Recognition	6,300	6,300	6,300		50
51	1,506	1,217	1,500	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	1,500	1,500	1,500		51
52	-	32	-	52	Misc Expenses					52
53				53						53
54				54						54
55	121,473	103,807	165,720	55	TOTAL MATERIALS AND SERVICES	167,894	168,894	168,894	-	- 55
56				56						56
57				57	CAPITAL OUTLAY					57
58	5,720		-	58	Office/Field Equipment		-	-	-	- 58
59	-		-	59	Vehicles		-	-	-	- 59
60	9,740		-	60	Improvements to Real Property	8,000	8,000	8,000		60
61				61						61
62	15,460	-	-	62	TOTAL CAPITAL OUTLAY	8,000	8,000	8,000	-	- 62
63				63						63
64				64	DEBT SERVICE					64
65	-	-	-	65	Payments to Principle	-	-	-	-	- 65
66			-	66	Interest and Fees	-	-	-	-	- 66
67				67						67
68	-	-	-	68	TOTAL DEBT SERVICE	-	-	-	-	- 68

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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

District Operations/Administration

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15						
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental		
69	-	-	-	69	CONTINGENCIES	-	-	-	-	-	69
70	-	-	-	70	Contingency		-	-	-	-	70
71				71							71
72	-	-	-	72	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	72
73	-	-	-	73	Transfer to Land Conservation Fund		-	-	-	-	73
74	-	-	-	74	Transfer to Projects & Cost Share Fund		-	-	-	-	74
75	-	-	-	75	Transfer to Debt Service Fund		-	-	-	-	75
76				76							76
77	-	-	-	77	TRANSFERS TO RESERVE FUND	-	-	-	-	-	77
78	-	-	-	78	Transfer to Building Reserve Fund		-	-	-	-	78
79				79							79
80	-	-	-	80	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	80
81				81							81
82	339,493	313,437	377,553	82	Total Expenditures	439,153	440,153	440,153	-	-	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	339,493	313,437	377,553	84	TOTAL REQUIREMENTS	439,153	440,153	440,153	-	-	84

DETAILED EXPENDITURES

East Multnomah SWCD

Modified Accrual Basis

Conservation Technical Assistance Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15					
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental	
				PERSONNEL SERVICES						
1	261,657	288,008	314,198	1 Salaries and Wages (Total of 6.30 FTE)	379,821	379,821	379,821			1
2	26,920	29,463	31,734	2 Payroll Taxes	37,164	37,164	37,164			2
3	9,514	10,536	11,650	3 Worker's Comp Insurance Policy	14,148	14,148	14,148			3
4	58,957	66,785	97,730	4 Employee Benefits	86,645	86,645	86,645			4
5	3,633	3,091	6,445	5 Overtime	8,017	8,017	8,017			5
6				6 Temporary Employees						6
7				7						7
8	360,680	397,883	461,757	8 TOTAL PERSONNEL SERVICES	525,795	525,795	525,795	-	-	8
9				9						9
10				MATERIALS AND SERVICES						10
11			-	11 Contracted Bookkeeper		-	-	-	-	11
12			-	12 Contracted Audit Services		-	-	-	-	12
13	756		1,000	13 Contracted Attorney	500	500	500			13
14			-	14 Contracted Services for Office Move		-	-			14
15			-	15 Contracted Real Estate Consultant		-	-			15
16	223,856	257,161	366,512	16 Contracted Services	372,000	372,000	372,000			16
17			-	17 Contracted Web Designer, Maintenance		-	-			17
18			-	18 Contracted Graphic Designer (brochures, etc.)		-	-			18
19			-	19 Payments to Partners of Jointly-Held Grants		-	-			19
20			-	20 Audit Filing Fee		-	-			20
21			-	21 Bank/LGIP Fees		-	-			21
22			-	22 Bulk Mail Permit Renewal		-	-			22
23			-	23 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-			23
24	903	487	500	24 License and Fees	725	725	725			24
25			-	25 Office Rent		-	-			25
26			-	26 Utilities		-	-			26
27	1,129	1,211	1,450	27 Telecommunications	3,600	3,600	3,600			27
28			-	28 Repairs/Maintenance		-	-			28
29			-	29 Insurance		-	-			29
30	642	134	800	30 Office Supplies	800	800	800			30
31	92	556	900	31 Postage/Delivery	750	750	750			31
32	6,705	-	1,000	32 Printing/Copying	500	500	500			32
33	3,873	943	1,200	33 Office Furnishings and Equipment	1,000	1,000	1,000			33

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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

Modified Accrual Basis

Conservation Technical Assistance Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15				
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental
34	45	1,800	34	Advertising	1,500	1,500	1,500		34
35		1,400	35	Signage, Banners, Displays	1,000	1,000	1,000		35
36		1,000	36	Public Relations Promo	500	500	500		36
37	408	200	37	Dues: SDAO, NACD, RC&D, etc.	500	500	500		37
38	170	484	38	Subscriptions: QuickBooks, RLIS, Publications	4,500	4,500	4,500		38
39	36,179	48,636	39	Program Supplies (not Cost Share)	80,500	80,500	80,500		39
40	8,818	1,132	40	Plants & Materials		-	-		40
41	278	554	41	Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,100	1,100	1,100		41
42	15,843	1,341	42	Equipment Rental/Lease	2,500	2,500	2,500		42
43	6,224	9,811	43	Vehicles: Rent/Lease	13,000	13,000	13,000		43
44	1,492	4,595	44	Training/Development: Staff	3,500	3,500	3,500		44
45			45	Training/Development: Board		-	-		45
46	63	201	46	Out of Town Travel: Staff	1,500	1,500	1,500		46
47			47	Out of Town Travel: Board		-	-		47
48	11,866	12,083	48	Local Mileage, Parking, Bus: Staff	7,500	7,500	7,500		48
49			49	Local Mileage, Parking, Bus: Board		-	-		49
50			50	Vol/Board/Staff/Cooperator Recognition	50	50	50		50
51	94		51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	1,500	1,500	1,500		51
52			52	Misc Expenses					52
53			53						53
54			54						54
55	319,436	339,527	504,112	TOTAL MATERIALS AND SERVICES	499,025	499,025	499,025	-	-
56			56						56
57			57	CAPITAL OUTLAY					57
58	5,000		58	Office/Field Equipment		-	-	-	58
59	-		59	Vehicles		-	-	-	59
60	-		60	Improvements to Real Property		-	-	-	60
61			61						61
62	5,000	-	-	TOTAL CAPITAL OUTLAY	-	-	-	-	-
63			63						63
64			64	DEBT SERVICE					64
65	-	-	-	Payments to Principle	-	-	-	-	-
66	-	-	-	Interest and Fees	-	-	-	-	-
67			67						67
68	-	-	-	TOTAL DEBT SERVICE	-	-	-	-	-

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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

Modified Accrual Basis

Conservation Technical Assistance Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15						
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental		
69	-	-	-	69	CONTINGENCIES	-	-	-	-	-	69
70	-	-	-	70	Contingency		-	-	-	-	70
71				71							71
72	-	-	-	72	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-	72
73	-	-	-	73	Transfer to Land Conservation Fund		-	-	-	-	73
74	-	-	-	74	Transfer to Projects & Cost Share Fund				-	-	74
75	-	-	-	75	Transfer to Debt Service Fund				-	-	75
76				76							76
77	-	-	-	77	TRANSFERS TO RESERVE FUND	-	-	-	-	-	77
78	-	-	-	78	Transfer to Building Reserve Fund		-	-	-	-	78
79				79							79
80	-	-	-	80	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-	80
81				81							81
82	685,116	737,409	965,869	82	Total Expenditures	1,024,820	1,024,820	1,024,820	-	-	82
83	-			83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	685,116	737,409	965,869	84	TOTAL REQUIREMENTS	1,024,820	1,024,820	1,024,820	-	-	84

DETAILED EXPENDITURES

Modified Accrual Basis

Sustainable Urban Landscapes Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15						
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental		
				PERSONNEL SERVICES							
1	180,830	177,905	195,579	1	Salaries and Wages (Total of 4.60 FTE)	276,766	276,766	276,766		1	
2	18,518	17,934	19,446	2	Payroll Taxes	27,089	27,089	27,089		2	
3	696	774	1,089	3	Worker's Comp Insurance Policy	1,133	1,133	1,133		3	
4	38,018	35,971	60,026	4	Employee Benefits	71,924	71,924	71,924		4	
5	341		-	5	Overtime	-				5	
6	3,499	1,098	22,982	6	Temporary Employees					6	
7				7						7	
8	241,902	233,681	299,122	8	TOTAL PERSONNEL SERVICES	376,911	376,911	376,911	-	- 8	
9				9						9	
				MATERIALS AND SERVICES							
11			-	11	Contracted Bookkeeper		-	-		11	
12			-	12	Contracted Audit Services		-	-		12	
13		72	-	13	Contracted Attorney		-	-		13	
14			-	14	Contracted Services for Office Move		-	-		14	
15			-	15	Contracted Real Estate Consultant		-	-		15	
16	24,223	36,697	106,000	16	Contracted Services	101,000	101,000	101,000		16	
17			-	17	Contracted Web Designer, Maintenance		-	-		17	
18			-	18	Contracted Graphic Designer (brochures, etc.)		-	-		18	
19			-	19	Payments to Partners of Jointly-Held Grants		-	-		19	
20			-	20	Audit Filing Fee		-	-		20	
21	8	25	-	21	Bank/LGIP Fees		-	-		21	
22			-	22	Bulk Mail Permit Renewal		-	-		22	
23			-	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-		23	
24		177	-	24	License and Fees		-	-		24	
25			-	25	Office Rent		-	-		25	
26			-	26	Utilities		-	-		26	
27	109	138	1,100	27	Telecommunications	1,200	1,200	1,200		27	
28			-	28	Repairs/Maintenance		-	-		28	
29			-	29	Insurance		-	-		29	
30	2,522	704	2,000	30	Office Supplies	2,000	2,000	2,000		30	
31	933	2,191	3,500	31	Postage/Delivery	4,500	4,500	4,500		31	
32	6,452	14,041	17,000	32	Printing/Copying	18,000	18,000	18,000		32	
33	564	2,082	-	33	Office Furnishings and Equipment		-	-		33	

DETAILED EXPENDITURES

East Multnomah SWCD

Modified Accrual Basis

Sustainable Urban Landscapes Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15					
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental	
34	9,767	5,682	25,000	34	Advertising	25,000	25,000	25,000		34
35	772		7,500	35	Signage, Banners, Displays	7,700	7,700	7,700		35
36			11,000	36	Public Relations Promo	11,000	11,000	11,000		36
37	85	1,000	-	37	Dues: SDAO, NACD, RC&D, etc.		-	-		37
38	229	300	300	38	Subscriptions: QuickBooks, RLIS, Publications	300	300	300		38
39	3,321	2,897	9,500	39	Program Supplies (not Cost Share)	9,600	9,600	9,600		39
40	10,679	12,263	25,000	40	Plants & Materials	25,000	25,000	25,000		40
41	2,042	1,248	3,300	41	Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,500	3,500	3,500		41
42	2,698	3,121	2,500	42	Equipment Rental/Lease	3,500	3,500	3,500		42
43	1,347		4,000	43	Vehicles: Rent/Lease	4,000	4,000	4,000		43
44	1,442	1,134	3,000	44	Training/Development: Staff	4,000	4,000	4,000		44
45			-	45	Training/Development: Board		-	-		45
46	75		3,000	46	Out of Town Travel: Staff	4,000	4,000	4,000		46
47			-	47	Out of Town Travel: Board		-	-		47
48	1,973	2,159	3,000	48	Local Mileage, Parking, Bus: Staff	6,300	6,300	6,300		48
49			-	49	Local Mileage, Parking, Bus: Board		-	-		49
50		240	2,750	50	Vol/Board/Staff/Cooperator Recognition	3,000	3,000	3,000		50
51	650	751	2,250	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	2,800	2,800	2,800		51
52			-	52	Misc Expenses					52
53				53						53
54				54						54
55	69,891	86,921	231,700	55	TOTAL MATERIALS AND SERVICES	236,400	236,400	236,400	-	- 55
56				56						56
57				57	CAPITAL OUTLAY					57
58	-	-	-	58	Office/Field Equipment		-	-	-	- 58
59	-	-	-	59	Vehicles		-	-	-	- 59
60	-	-	-	60	Improvements to Real Property		-	-	-	- 60
61				61						61
62	-	-	-	62	TOTAL CAPITAL OUTLAY	-	-	-	-	- 62
63				63						63
64				64	DEBT SERVICE					64
65	-	-	-	65	Payments to Principle		-	-	-	- 65
66	-	-	-	66	Interest and Fees		-	-	-	- 66
67				67						67
68	-	-	-	68	TOTAL DEBT SERVICE	-	-	-	-	- 68

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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

Modified Accrual Basis

**Sustainable Urban Landscapes Program
(Includes Naturescaping & Native Plant Sale)
EXPENDITURE DESCRIPTION**

Modified Accrual Basis

Budget for Next Year 2014-15

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15					
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental	
69	-	-	-	69	CONTINGENCIES	-	-	-	-	-
70	-	-	-	70	Contingency					
71				71						
72	-	-	-	72	TRANSFERS TO SPECIAL FUNDS	-	-	-	-	-
73	-	-	-	73	Transfer to Land Conservation Fund					
74	-	-	-	74	Transfer to Projects & Cost Share Fund					
75	-	-	-	75	Transfer to Debt Service Fund					
76				76						
77	-	-	-	77	TRANSFERS TO RESERVE FUND	-	-	-	-	-
78	-	-	-	78	Transfer to Building Reserve Fund					
79				79						
80	-	-	-	80	TOTAL TRANSFERS & CONTINGENCIES	-	-	-	-	-
81				81						
82	311,793	320,603	530,822	82	Total Expenditures	613,311	613,311	613,311	-	-
83				83	UNAPPROPRIATED ENDING FUND BALANCE					83
84	311,793	320,603	530,822	84	TOTAL REQUIREMENTS	613,311	613,311	613,311	-	-

DETAILED EXPENDITURES

East Multnomah SWCD

Modified Accrual Basis

Partner Asst & Cons. Easements Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15			Adopted by Board 6/2/2014	Supplemental		
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14	Proposed Budget as of 3/17/2014		Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014					
					PERSONNEL SERVICES						
1	51,575	118,593	134,650	1	Salaries and Wages (Total of 2.65 FTE)	179,136	179,136	179,136		1	
2	4,950	12,241	13,363	2	Payroll Taxes	17,249	17,249	17,249		2	
3	116	465	484	3	Worker's Comp Insurance Policy	734	734	734		3	
4	9,640	25,674	43,411	4	Employee Benefits	42,194	42,194	42,194		4	
5			-	5	Overtime					5	
6			-	6	Temporary Employees					6	
7				7						7	
8	66,280	156,973	191,909	8	TOTAL PERSONNEL SERVICES	239,313	239,313	239,313	-	- 8	
9				9						9	
					MATERIALS AND SERVICES						
10				10						10	
11			-	11	Contracted Bookkeeper		-	-		11	
12			-	12	Contracted Audit Services		-	-		12	
13	15,716	2,908	35,000	13	Contracted Attorney	25,000	25,000	25,000		13	
14			-	14	Contracted Services for Office Move		-	-		14	
15	2,486		-	15	Contracted Real Estate Consultant		-	-		15	
16	1,600	5,500	91,000	16	Contracted Services	81,000	81,000	81,000		16	
17			-	17	Contracted Web Designer, Maintenance		-	-		17	
18			-	18	Contracted Graphic Designer (brochures, etc.)		-	-		18	
19			-	19	Payments to Partners of Jointly-Held Grants		-	-		19	
20			-	20	Audit Filing Fee		-	-		20	
21			500	21	Bank/LGIP Fees		-	-		21	
22			-	22	Bulk Mail Permit Renewal		-	-		22	
23			-	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-		23	
24		82	3,000	24	License and Fees	3,000	3,000	3,000		24	
25			-	25	Office Rent		-	-		25	
26			1,000	26	Utilities		-	-		26	
27			-	27	Telecommunications	900	900	900		27	
28	23,840		15,000	28	Repairs/Maintenance	10,000	10,000	10,000		28	
29			-	29	Insurance		-	-		29	
30	150	107	325	30	Office Supplies	500	500	500		30	
31	244	104	500	31	Postage/Delivery	750	750	750		31	
32		25	500	32	Printing/Copying	1,750	1,750	1,750		32	
33	751	2,136	1,200	33	Office Furnishings and Equipment	300	300	300		33	

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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

Modified Accrual Basis

Partner Asst & Cons. Easements Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15				
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental
34	25	100	500	34 Advertising	1,000	1,000	1,000		34
35	1,669		-	35 Signage, Banners, Displays		-	-		35
36			-	36 Public Relations Promo		-	-		36
37		10	-	37 Dues: SDAO, NACD, RC&D, etc.	800	800	800		37
38			400	38 Subscriptions: QuickBooks, RLIS, Publications	250	250	250		38
39		89	500	39 Program Supplies (not Cost Share)	750	750	750		39
40			-	40 Plants & Materials		-	-		40
41			1,500	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	800	800	800		41
42			-	42 Equipment Rental/Lease		-	-		42
43			-	43 Vehicles: Rent/Lease		-	-		43
44	1,549	1,680	2,400	44 Training/Development: Staff	2,400	2,400	2,400		44
45			500	45 Training/Development: Board	500	500	500		45
46	2,492		3,000	46 Out of Town Travel: Staff	3,000	3,000	3,000		46
47			500	47 Out of Town Travel: Board	500	500	500		47
48	845	828	1,000	48 Local Mileage, Parking, Bus: Staff	1,000	1,000	1,000		48
49			-	49 Local Mileage, Parking, Bus: Board		-	-		49
50			-	50 Vol/Board/Staff/Cooperator Recognition		-	-		50
51	29	165	250	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	400	400	400		51
52			200	52 Misc Expenses	250	250	250		52
53			-	53					53
54				54					54
55	51,395	13,734	158,775	55 TOTAL MATERIALS AND SERVICES	134,850	134,850	134,850	-	- 55
56				56					56
57				57 CAPITAL OUTLAY					57
58	16,500		-	58 Office/Field Equipment		-	-	-	- 58
59	-		-	59 Vehicles		-	-	-	- 59
60				60 Improvements to Real Property			-	-	- 60
61				61					61
62	16,500	-	-	62 TOTAL CAPITAL OUTLAY	-	-	-	-	- 62
63				63					63
64				64 DEBT SERVICE					64
65	-	-	-	65 Payments to Principle		-			65
66			-	66 Interest and Fees		-			66
67				67					67
68	-	-	-	68 TOTAL DEBT SERVICE	-	-	-	-	- 68

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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

Modified Accrual Basis

Partner Asst & Cons. Easements Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2014-15										
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental						
69	-	-	-	69	CONTINGENCIES					-	-	69			
70	-	-	-	70	Contingency							70			
71				71								71			
72	-	-	-	72	TRANSFERS TO SPECIAL FUNDS					-	-	72			
73	-	-	-	73	Transfer to Land Conservation Fund							73			
74	-	-	-	74	Transfer to Projects & Cost Share Fund							74			
75	-	-	-	75	Transfer to Debt Service Fund							75			
76				76								76			
77	-	-	-	77	TRANSFERS TO RESERVE FUND					-	-	77			
78	-	-	-	78	Transfer to Building Reserve Fund							78			
79				79								79			
80	-	-	-	80	TOTAL TRANSFERS & CONTINGENCIES					-	-	80			
81				81								81			
82	134,175	170,707	350,684	82	Total Expenditures					374,163	374,163	374,163	-	-	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE										83
84	134,175	170,707	350,684	84	TOTAL REQUIREMENTS					374,163	374,163	374,163	-	-	84

DETAILED EXPENDITURES

East Multnomah SWCD

Modified Accrual Basis

Headwaters Farm Incubator Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION (Formerly Farm Business Incubator Program)	Budget for Next Year 2014-15			Adopted by Board 6/2/2014	Supplemental		
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14	Proposed Budget as of 3/17/2014		Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014					
					PERSONNEL SERVICES						
1		46,043	69,310	1	Salaries and Wages (Total of 1.30 FTE)	82,682	82,682	82,682		1	
2		4,946	7,217	2	Payroll Taxes	8,159	8,159	8,159		2	
3		2,788	3,082	3	Worker's Comp Insurance Policy	3,533	3,533	3,533		3	
4		12,860	25,918	4	Employee Benefits	20,439	20,439	20,439		4	
5				5	Overtime					5	
6				6	Temporary Employees					6	
7				7						7	
8	-	66,637	105,528	8	TOTAL PERSONNEL SERVICES	114,812	114,812	114,812	-	- 8	
9				9						9	
					MATERIALS AND SERVICES						
10				10						10	
11				11	Contracted Bookkeeper		-	-		11	
12				12	Contracted Audit Services		-	-		12	
13		1,080		13	Contracted Attorney	800	800	800		13	
14				14	Contracted Services for Office Move		-	-		14	
15				15	Contracted Real Estate Consultant		-	-		15	
16		4,504	7,200	16	Contracted Services	17,160	17,160	17,160		16	
17				17	Contracted Web Designer, Maintenance		-	-		17	
18				18	Contracted Graphic Designer (brochures, etc.)		-	-		18	
19				19	Payments to Partners of Jointly-Held Grants		-	-		19	
20				20	Audit Filing Fee		-	-		20	
21				21	Bank/LGIP Fees		-	-		21	
22				22	Bulk Mail Permit Renewal		-	-		22	
23				23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-		23	
24		46		24	License and Fees		-	-		24	
25				25	Office Rent		-	-		25	
26		2,314	8,900	26	Utilities	12,661	12,661	12,661		26	
27			800	27	Telecommunications	840	840	840		27	
28		4,179	5,000	28	Repairs/Maintenance	12,560	12,560	12,560		28	
29				29	Insurance		-	-		29	
30		1,634	500	30	Office Supplies	650	650	650		30	
31		69	300	31	Postage/Delivery	300	300	300		31	
32			500	32	Printing/Copying	920	920	920		32	
33		449	1,200	33	Office Furnishings and Equipment	1,050	1,050	1,050		33	

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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

Headwaters Farm Incubator Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION (Formerly Farm Business Incubator Program)	Budget for Next Year 2014-15					
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental	
34		85		34	Advertising	400	400	400		34
35			2,500	35	Signage, Banners, Displays	1,000	1,000	1,000		35
36		80		36	Public Relations Promo		-	-		36
37		525	200	37	Dues: SDAO, NACD, RC&D, etc.		-	-		37
38			-	38	Subscriptions: QuickBooks, RLIS, Publications	100	100	100		38
39		19,820	19,075	39	Program Supplies (not Cost Share)	20,460	20,460	20,460		39
40		5	-	40	Plants & Materials		-	-		40
41			-	41	Rent Space: Mtg/Wkshop/Storage/Event/Sale		-	-		41
42		4,943	100	42	Equipment Rental/Lease	10,700	10,700	10,700		42
43		1,174	6,000	43	Vehicles: Rent/Lease		-	-		43
44		60	800	44	Training/Development: Staff	560	560	560		44
45				45	Training/Development: Board		-	-		45
46		358	2,300	46	Out of Town Travel: Staff	1,750	1,750	1,750		46
47				47	Out of Town Travel: Board		-	-		47
48		3,666	3,000	48	Local Mileage, Parking, Bus: Staff	3,400	3,400	3,400		48
49				49	Local Mileage, Parking, Bus: Board		-	-		49
50				50	Vol/Board/Staff/Cooperator Recognition		-	-		50
51		77	300	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	300	300	300		51
52			200	52	Misc Expenses	200	200	200		52
53				53						53
54				54						54
55	-	45,068	58,875	55	TOTAL MATERIALS AND SERVICES	85,811	85,811	85,811	-	- 55
56				56						56
57				57	CAPITAL OUTLAY					57
58		59,380	12,000	58	Office/Field Equipment	53,200	53,200	53,200		58
59				59	Vehicles					59
60		33,913	96,700	60	Improvements to Real Property	54,050	54,050	57,050		60
61				61						61
62	-	93,294	108,700	62	TOTAL CAPITAL OUTLAY	107,250	107,250	110,250	-	- 62
63				63						63
64				64	DEBT SERVICE					64
65				65	Payments to Principle		-	-		65
66				66	Interest and Fees		-	-		66
67				67						67
68	-	-	-	68	TOTAL DEBT SERVICE	-	-	-	-	- 68

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DETAILED EXPENDITURES

EMSWCD Budget 14-15 Approved 04/07/2014

East Multnomah SWCD

Headwaters Farm Incubator Program

Modified Accrual Basis

<i>Modified Accrual Basis</i>				EXPENDITURE DESCRIPTION (Formerly Farm Business Incubator Program)	<i>Modified Accrual Basis</i>						
Historical Data					Budget for Next Year 2014-15						
	Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14		Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental		
69	-	-	-	69	CONTINGENCIES					-	69
70				70	Contingency						70
71				71							71
72	-	-	-	72	TRANSFERS TO SPECIAL FUNDS					-	72
73				73	Transfer to Land Conservation Fund						73
74				74	Transfer to Projects & Cost Share Fund						74
75				75	Transfer to Debt Service Fund						75
76				76							76
77	-	-	-	77	TRANSFERS TO RESERVE FUND					-	77
78				78	Transfer to Building Reserve Fund						78
79				79							79
80	-	-	-	80	TOTAL TRANSFERS & CONTINGENCIES					-	80
81				81							81
82	-	204,999	273,103	82	Total Expenditures					307,873	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	-	204,999	273,103	84	TOTAL REQUIREMENTS					307,873	84

RESERVE FUND

To be dissolved in 2009 **

**Building Reserve Fund
RESOURCE AND REQUIREMENTS**

East Multnomah SWCD

<i>Modified Accrual Basis</i>				DESCRIPTION	<i>Modified Accrual Basis</i>						
Historical Data			Budget for Next Year 2014-15								
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14	Proposed Budget as of 3/17/2014		Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental			
RESOURCES											
1	-	-	-	1	Beginning Fund Balance	-	-	-	-	-	1
2				2	Working capital (accrual basis)						- 2
3				3	Previously levied taxes estimated to be received						- 3
4				4	Loan Proceeds						- 4
5				5	Transferred from General Fund						- 5
6				6	Interest						- 6
7				7							7
8				8							8
9	-	-	-	9	Total resources, except taxes to be levied	-	-	-	-	-	- 9
10				10	Taxes necessary to balance						- 10
11				11	Taxes collected in year levied						- 11
12	-	-	-	12	TOTAL RESOURCES	-	-	-	-	-	- 12
13				13							13
14				14	REQUIREMENTS						14
15				15	Consultant, Land Options and Building Options						- 15
16				16	Purchase of Real Property						- 16
17	-	-	-	17	Total Expenses	-	-	-	-	-	- 17
18				18							18
19	-	-	-	19	Transfer to General Fund**						19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25	-	-	-	25	Unappropriated (Reserved for Future Expenditure)	-	-	-	-	-	- 25
26	-	-	-	26	Ending Fund Balance	-	-	-	-	-	- 26
27	-	-	-	27	TOTAL REQUIREMENTS	-	-	-	-	-	- 27

** Dissolved fund balance transfers to General Fund

SPECIAL FUNDS

EMSWCD Budget 14-15 Approved 04/07/2014

FORM
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Land Conservation Fund
RESOURCE AND REQUIREMENTS

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data			DESCRIPTION	Budget for Next Year 2014-15							
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14		Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental			
			RESOURCES								
1	4,187,784	3,111,085	4,130,000	1	Beginning Fund Balance	4,130,000	4,113,955	4,113,955			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	1,150,000	1,000,000	963,955	5	Transfer from General Fund	862,849	862,849	998,500			5
6	19,057	20,279	20,000	6	Interest	21,000	21,000	21,000			6
7				7							7
8				8							8
9	5,356,841	4,131,364	5,113,955	9	Total resources, except taxes to be levied	5,013,849	4,997,804	5,133,455	-	-	9
10	-		-	10	Taxes necessary to balance		-	-	-	-	10
11	-		-	11	Taxes collected in year levied		-	-	-	-	11
12	5,356,841	4,131,364	5,113,955	12	TOTAL RESOURCES	5,013,849	4,997,804	5,133,455	-	-	12
13				13							13
14				14	REQUIREMENTS						14
15	-		2,500,000	15	Purchase & Mgmt of Conservation Easements	2,500,000	2,500,000	2,600,000			15
16	2,245,756		2,463,955	16	Purchase & Mgmt of Real Property	2,363,849	2,347,804	2,383,455			16
17	-		150,000	17	Stewardship Endowments (formerly Outreach & Stewardship)	150,000	150,000	150,000			17
18	2,245,756	-	5,113,955	18	Total Expenses	5,013,849	4,997,804	5,133,455	-	-	18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26	-	-	-	26	Unappropriated Ending Fund Balance	-	-	-	-	-	26
27	3,111,085	4,131,364	-	27	Ending Fund Balance	-	-	-	-	-	27
28	5,356,841	4,131,364	5,113,955	28	TOTAL REQUIREMENTS	5,013,849	4,997,804	5,133,455	-	-	28

SPECIAL FUNDS

Projects & Cost Share Fund

FORM
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East Multnomah SWCD

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Historical Data			DESCRIPTION	Budget for Next Year 2014-15							
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14		Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental			
			RESOURCES								
1	1,214,607	1,313,071	1,350,000	1	Beginning Fund Balance	1,075,971	1,075,971	1,075,971			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	905,714	1,313,964	970,989	5	Transfer from General Fund	1,137,151	1,137,151	998,500			5
6	8,043	8,559	7,000	6	Interest	6,000	6,000	6,000			6
7			-	7	Misc Income (Rebates/Refunds etc.)						7
8			-	8							8
9	2,128,364	2,635,594	2,327,989	9	Total resources, except taxes to be levied	2,219,122	2,219,122	2,080,471	-	-	9
10	-	-	-	10	Taxes necessary to balance						10
11	-	-	-	11	Taxes collected in year levied						11
12	2,128,364	2,635,594	2,327,989	12	TOTAL RESOURCES	2,219,122	2,219,122	2,080,471	-	-	12
13				13							13
14				14	REQUIREMENTS						14
15	670,453	587,122	1,717,000	15	PIC (Partners In Conservation) Grants	1,579,122	1,579,122	1,509,797			15
16	12,803	31,198	40,000	16	CLIP (Cost Share to Landowners)	40,000	40,000	40,000			16
17	32,037	18,770	50,000	17	SPACE (Small Proj & Community Event) Grants	50,000	50,000	50,000			17
18	25,000	250,050	520,989	18	Strategic Conservation Investments	550,000	550,000	480,674			18
19	75,000	75,000		19	Watershed Council Support	-	-				19
20				20							20
21				21							21
22			-	22		-					22
23	815,293	962,139	2,327,989	23	Total Expenses	2,219,122	2,219,122	2,080,471	-	-	23
24			-	24					-	-	24
25				25							25
26	-	-	-	26	Unappropriated Ending Fund Balance	-	-	-	-	-	26
27	1,313,071	1,673,455	-	27	Ending Fund Balance	-	-	-	-	-	27
28	2,128,364	2,635,594	2,327,989	28	TOTAL REQUIREMENTS	2,219,122	2,219,122	2,080,471	-	-	28

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SPECIAL FUNDS

EMSWCD Budget 14-15 Approved 04/07/2014

Partner Grants Management Fund
RESOURCE AND REQUIREMENTS

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

	Historical Data			DESCRIPTION	Budget for Next Year 2014-15					
	Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14		Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental	
				RESOURCES						
1	-	-	-	1 Beginning Fund Balance						1
2	-	-	-	2 Working capital (accrual basis)						2
3	-	-	-	3 Previously levied taxes estimated to be received						3
4	-	-	-	4 Earning from temporary investments						4
5	-	-	-	5 Transfer from General Fund						5
6		15,000	25,000	6 Anticipated Partner Grant Total	25,000					6
7				7						7
8				8						8
9	-	15,000	25,000	9 Total resources, except taxes to be levied	25,000	-	-	-	-	9
10	-	-	-	10 Taxes necessary to balance		-	-	-	-	10
11	-	-	-	11 Taxes collected in year levied		-	-	-	-	11
12	-	15,000	25,000	12 TOTAL RESOURCES	25,000	-	-	-	-	12
13				13						13
14				14 REQUIREMENTS						14
15			25,000	15 OWEB Small Grants	25,000					15
16	-	15,000	-	16 Other Grants						16
17			-	17						17
18			-	18						18
19			-	19						19
20			-	20						20
21			-	21						21
22	-	15,000	25,000	22 Total Expenses	25,000	-	-	-	-	22
23				23						23
24				24						24
25				25						25
26		-	-	26 Unappropriated Ending Fund Balance	-	-	-	-	-	26
27	-	-	-	27 Ending Fund Balance	-	-	-	-	-	27
28	-	15,000	25,000	28 TOTAL REQUIREMENTS	25,000	-	-	-	-	28

Special Fund

Debt Service Fund

This fund was created to track the payment of principal and interest on the Building loan as well as accumulation of funds for early repayment. Loan was paid off in 2011, fund to be dissolved in 2012.

RESOURCE AND REQUIREMENTS

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

<i>Modified Accrual Basis</i>				DESCRIPTION	<i>Modified Accrual Basis</i>						
Historical Data			Adopted Budget Year 2013-14		Budget for Next Year 2014-15						
Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Actual Adopted Budget Year 2013-14			Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014	Supplemental		
RESOURCES											
1	32,729		-	1	Beginning Fund Balance	-					1
2	-	-	-	2	Working capital (accrual basis)						2
3	-	-	-	3	Previously levied taxes estimated to be received						3
4	-	-	-	4	Loan Proceeds						4
5	410,799			5	Transferred from General Fund						5
6	-	-	-	6	Interest						6
7				7							7
8				8							8
9	443,528	-	-	9	Total resources, except taxes to be levied	-	-	-	-	-	9
10	-	-	-	10	Taxes necessary to balance						10
11	-	-	-	11	Taxes collected in year levied						11
12	443,528	-	-	12	TOTAL RESOURCES	-	-	-	-	-	12
13				13							13
14				14	REQUIREMENTS						14
15				15							15
16				16	DEBT SERVICE						16
17	430,000			17	Payments to Principal						17
18	13,528			18	Interest and Fees						18
19				19							19
20	443,528	-	-	20	TOTAL DEBT SERVICE	-	-	-	-	-	20
21				21	Transfer to General Fund**						21
22				22							22
23	-	-	-	23	Unappropriated (Reserved for Future Expenditure)						23
24	0	-	-	24	Ending Fund Balance	-	-	-	-	-	24
25	443,528	-	-	25	TOTAL REQUIREMENTS	-	-	-	-	-	25

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SPECIAL FUNDS

EMSWCD Budget 14-15 Approved 04/07/2014

Agency Fund

East Multnomah SWCD

(OWEB Small Grants, Other Fiscal Agent Funds)

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Modified Accrual Basis

	Historical Data			DESCRIPTION	Budget for Next Year 2014-15				Supplemental	
	Actual Second Preceding Year 2011-12	Actual First Preceding Year 2012-13	Adopted Budget Year 2013-14		Proposed Budget as of 3/17/2014	Revisions for Budget Comm Mtg 3/24/2014	Approved by Budget Committee 4/7/2014	Adopted by Board 6/2/2014		
				RESOURCES						
1	-	-	-	1 Beginning Fund Balance		-	-	-	-	1
2	-	-	-	2 Working capital (accrual basis)		-	-	-	-	2
3				3 Previously levied taxes estimated to be received		-	-			3
4				4 Earning from temporary investments		-	-			4
5	-	-	-	5 OWEB - Small Grants		-	-	-	-	5
6	-	-	-	6 Other grants: EMSWCD may serve as fiscal agent		-	-	-	-	6
7				7						7
8				8						8
9	-	-	-	9 Total resources, except taxes to be levied		-	-	-	-	9
10	-	-	-	10 Taxes necessary to balance		-	-	-	-	10
11				11 Taxes collected in year levied		-	-			11
12	-	-	-	12 TOTAL RESOURCES		-	-	-	-	12
13				13						13
14				14 REQUIREMENTS						14
15	-	-	-	15 OWEB - Small Grants		-	-	-	-	15
16	-	-	-	16 Other grants		-	-	-	-	16
17				17						17
18	-	-	-	18 Total Expenses		-	-	-	-	18
19				19						19
20				20						20
21				21						21
22	-	-	-	22 Fiscal Mgmt. Fees		-	-	-	-	22
23				23						23
24				24						24
25	-	-	-	25 Unappropriated Ending Fund Balance		-	-	-	-	25
26	-	-	-	26 Ending Fund Balance		-	-	-	-	26
27	-	-	-	27 TOTAL REQUIREMENTS		-	-	-	-	27