

**RESOURCES**

**GENERAL FUND**

**East Multnomah SWCD**

*Modified Accrual Basis*

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2015-16					
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental	
1	2,327,210	2,255,007	2,073,000	1	Beginning Fund Balance	2,554,750	2,554,750	2,554,750		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	<b>OTHER RESOURCES</b>			-		4
5	9,300	20,930	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	16,037	12,405	9,000	9	Op: Interest on Bank/LGIP Accts	9,000	9,000	9,000		9
10	-	-		10	Op:			-		10
11	2,726	3,229		11	Op: Misc. (Refunds, Rebates, etc)			-		11
12	-	-		12	Op:			-		12
13	13,851	32,765	39,966	13	Op: Rental Income	39,876	39,876	39,876		13
14				14	Op: Metro Nature in Neighborhoods Grant			-		14
15	-	-	2,000	15	RL: Reimbursements from Partners	2,000	2,000	2,000		15
16	61,630	50,000	50,000	16	RL: ODA Scope of Work Funds	50,000	50,000	50,000		16
17	-	-		17	RL:			-		17
18	-	-		18	RL:			-		18
19				19	RL: USFS Title 3 Grant (RAC)			-		19
20	-	-	5,000	20	HIP: Reimbursements	10,000	10,000	10,000		20
21	-	-		21	HIP:			-		21
22	8,000	10,227		22	UL: CWMA Coord Position reimb from partners			-		22
23	2,700	2,700	7,200	23	UL: NCR Workshop Sponsors	7,200	7,200	7,200		23
24	8,660			24	UL: CWMA Grant - Univ of Calif			-		24
25	29,251	34,455	40,000	25	UL: Plant Sale Revenue (Gross Sales)	40,000	40,000	40,000		25
26	-	-		26						26
27	-	-		27	Transferred from Building Reserve Fund					27
28	-	-		28	Transferred from Debt Service Fund					28
29	-	-		29						29
30	<b>2,479,364</b>	<b>2,421,718</b>	<b>2,347,096</b>	30	Total resources, except taxes to be levied	<b>2,833,756</b>	<b>2,833,756</b>	<b>2,833,756</b>	-	-
31	3,836,762	3,826,754	3,713,224	31	Taxes necessary to balance	4,120,591	4,120,591	4,120,591		-
32				32	Taxes collected in year levied					-
33	<b>6,316,126</b>	<b>6,248,472</b>	<b>6,060,320</b>	33	<b>TOTAL RESOURCES</b>	<b>6,954,347</b>	<b>6,954,347</b>	<b>6,954,347</b>	-	-

**EXPENDITURE SUMMARY  
GENERAL FUND**

**East Multnomah SWCD**

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16			Adopted by Board 6/1/2015	Supplemental	
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15	Proposed Budget as of 3/16/2015		Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015				
				<b>PERSONNEL SERVICES</b>						
1	209,630	248,110	263,259	1 Finance & Operations (formerly DO)	424,449	424,137	424,137	-	-	1
2	397,883	392,496	525,795	2 Rural Lands Program (formerly CTA)	543,345	603,412	603,412	-	-	2
3	233,681	250,162	376,911	3 Urban Lands Program (formerly SUL)	347,738	347,738	347,738	-	-	3
4	156,973	156,990	239,313	4 Land Legacy & Grants Program (formerly PACE)	167,070	264,849	264,849	-	-	4
5	66,637	81,918	114,812	5 Headwaters Farm Incubator Program	116,408	116,108	116,108	-	-	5
6				6						6
7	<b>1,064,804</b>	<b>1,129,675</b>	<b>1,520,090</b>	7 <b>TOTAL PERSONNEL SERVICES</b>	<b>1,599,009</b>	<b>1,756,244</b>	<b>1,756,244</b>	-	-	7
8				8 <b>MATERIALS AND SERVICES</b>						8
9	103,807	147,741	168,894	9 Finance & Operations (formerly DO)	167,455	172,455	172,455	-	-	9
10	339,527	350,561	499,025	10 Rural Lands Program (formerly CTA)	481,500	486,250	486,250	-	-	10
11	86,921	74,054	236,400	11 Urban Lands Program (formerly SUL)	295,700	295,700	295,700	-	-	11
12	13,734	15,472	134,850	12 Land Legacy & Grants Program (formerly PACE)	137,150	141,900	141,900	-	-	12
13	45,068	59,328	85,811	13 Headwaters Farm Incubator Program	120,546	120,546	120,546	-	-	13
14				14						14
15	<b>589,057</b>	<b>647,156</b>	<b>1,124,980</b>	15 <b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,202,351</b>	<b>1,216,851</b>	<b>1,216,851</b>	-	-	15
16				16						16
17				17 <b>CAPITAL OUTLAY</b>						17
18	59,380	3,194	53,200	18 Office/Field Equipment	43,700	43,700	43,700	-	-	18
19	-	-	-	19 Vehicles	-	-	-	-	-	19
20	33,913	104,680	65,050	20 Improvements to Real Property	116,700	116,700	116,700	-	-	20
21	<b>93,294</b>	<b>107,874</b>	<b>118,250</b>	21 <b>TOTAL CAPITAL OUTLAY</b>	<b>160,400</b>	<b>160,400</b>	<b>160,400</b>	-	-	21
22				22						22
23				23 <b>DEBT SERVICE</b>						23
24	-	-	-	24 Payments to Principle	-	-	-	-	-	24
25	-	-	-	25 Interest and Fees	-	-	-	-	-	25
26	-	-	-	26						26
27				27						27
28				28 <b>TRANSFERRED TO OTHER FUNDS</b>						28
29	1,000,000	998,500	998,500	29 Transfer to Land Conservation Fund	803,905	1,003,905	966,405	-	-	29
30	1,313,964	998,500	998,500	30 Transfer to Projects & Cost Share Fund	1,284,000	1,084,000	1,121,500	-	-	30
31	-	-	-	31 Transfer to Building Reserve Fund	-	-	-	-	-	31
32	-	-	-	32 Transfer to Debt Service Fund	-	-	-	-	-	32
33	-	-	200,000	33 Contingency	500,000	328,265	328,265	-	-	33
34	<b>2,313,964</b>	<b>1,997,000</b>	<b>2,197,000</b>	34 <b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	<b>2,587,905</b>	<b>2,416,170</b>	<b>2,416,170</b>	-	-	34
35	<b>4,061,119</b>	<b>3,881,705</b>	<b>4,960,320</b>	35 <b>TOTAL EXPENDITURES</b>	<b>5,549,665</b>	<b>5,549,665</b>	<b>5,549,665</b>	-	-	35
36	2,255,007	2,366,768	1,100,000	36 Unappropriated Ending Fund Balance	1,404,682	1,404,682	1,404,682	-	-	36
37	<b>6,316,126</b>	<b>6,248,473</b>	<b>6,060,320</b>	37 <b>TOTAL</b>	<b>6,954,347</b>	<b>6,954,347</b>	<b>6,954,347</b>	-	-	37

**DETAILED EXPENDITURES**

**East Multnomah SWCD**

**ENTIRE GENERAL FUND**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16						
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental		
				<b>PERSONNEL SERVICES</b>							
1	779,410	833,092	1,108,219	1 Salaries and Wages (Total of 20.0 FTE)	1,188,158	1,304,158	1,304,158	-	-	1	
2	79,424	81,245	108,104	2 Payroll Taxes	114,773	126,189	126,189	-	-	2	
3	15,494	12,609	21,119	3 Worker's Comp Insurance Policy	24,952	25,405	25,405	-	-	3	
4	185,985	202,728	272,321	4 Employee Benefits	267,069	295,252	295,252	-	-	4	
5	3,394	-	10,327	5 Overtime	4,057	5,240	5,240	-	-	5	
6	1,098	-	-	6 Temporary Employees	-	-	-	-	-	6	
7				7						7	
8	<b>1,064,804</b>	<b>1,129,675</b>	<b>1,520,090</b>	8 <b>TOTAL PERSONNEL SERVICES</b>	<b>1,599,009</b>	<b>1,756,244</b>	<b>1,756,244</b>	-	-	8	
9				9						9	
				<b>MATERIALS AND SERVICES</b>							
11	15,000	15,390	16,200	11 Contracted Bookkeeper	16,200	16,200	16,200	-	-	11	
12	4,600	4,600	5,600	12 Contracted Audit Services	5,600	5,600	5,600	-	-	12	
13	11,116	4,760	34,300	13 Contracted Attorney	34,300	34,300	34,300	-	-	13	
14	-	120	-	14 Contracted Services for Office Move	-	-	-	-	-	14	
15	-	-	-	15 Contracted Real Estate Consultant	-	-	-	-	-	15	
16	309,685	352,292	585,160	16 Contracted Services	622,750	622,750	622,750	-	-	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	286	470	250	21 Bank/LGIP Fees	250	250	250	-	-	21	
22	-	200	200	22 Bulk Mail Permit Renewal	250	250	250	-	-	22	
23	6,803	7,819	8,000	23 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	7,000	7,000	7,000	-	-	23	
24	3,887	4,349	9,175	24 License and Fees	9,950	9,950	9,950	-	-	24	
25	-	-	-	25						25	
26	9,120	12,103	19,661	26 Utilities	17,456	17,456	17,456	-	-	26	
27	13,766	11,085	16,540	27 Telecommunications	19,340	19,340	19,340	-	-	27	
28	19,876	35,922	62,194	28 Repairs/Maintenance	51,160	51,160	51,160	-	-	28	
29	9,115	8,275	9,500	29 Insurance	9,500	9,500	9,500	-	-	29	
30	7,996	8,870	11,950	30 Office Supplies	11,150	11,150	11,150	-	-	30	
31	3,209	2,362	6,800	31 Postage/Delivery	6,450	6,450	6,450	-	-	31	
32	14,673	3,621	22,170	32 Printing/Copying	20,990	20,990	20,990	-	-	32	
33	9,050	1,875	9,850	33 Office Furnishings and Equipment	10,925	15,925	15,925	-	-	33	

**DETAILED EXPENDITURES**

**East Multnomah SWCD**

**ENTIRE GENERAL FUND**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16						
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15	Proposed Budget as of 3/16/2015		Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental			
34	6,439	12,215	28,400	34	Advertising	31,200	31,200	31,200	-	-	34
35	-	-	9,700	35	Signage, Banners, Displays	12,200	12,200	12,200	-	-	35
36	80	-	12,000	36	Public Relations Promo	12,000	12,000	12,000	-	-	36
37	1,895	11,894	9,735	37	Dues	10,370	10,370	10,370	-	-	37
38	1,974	1,809	6,325	38	Subscriptions	8,025	8,025	8,025	-	-	38
39	71,534	71,400	111,310	39	Program Supplies (not Cost Share)	139,975	144,975	144,975	-	-	39
40	13,400	14,186	25,500	40	Plants & Materials	25,500	25,500	25,500	-	-	40
41	1,802	1,720	5,400	41	Rent Space: Mtg/Wkshp/Storage/Event/Sale	5,800	5,800	5,800	-	-	41
42	9,404	14,206	17,200	42	Equipment Rental/Lease	24,560	24,560	24,560	-	-	42
43	10,985	13,435	17,000	43	Vehicles: Rent/Lease	18,700	18,700	18,700	-	-	43
44	8,724	7,004	12,860	44	Training/Development: Staff	18,000	20,000	20,000	-	-	44
45	330	310	2,000	45	Training/Development: Board	2,000	2,000	2,000	-	-	45
46	1,017	4,142	11,750	46	Out of Town Travel: Staff	18,000	20,000	20,000	-	-	46
47	488	601	2,000	47	Out of Town Travel: Board	2,000	2,000	2,000	-	-	47
48	19,123	11,105	19,200	48	Local Mileage, Parking, Bus: Staff	11,400	11,900	11,900	-	-	48
49	-	-	500	49	Local Mileage, Parking, Bus: Board	500	500	500	-	-	49
50	1,190	2,598	9,350	50	Vol/Board/Staff/Cooperator Recognition	10,000	10,000	10,000	-	-	50
51	2,210	6,130	6,500	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	8,100	8,100	8,100	-	-	51
52	32	36	450	52	Misc Expenses	500	500	500	-	-	52
53	-	-	-	53							53
54				54							54
55	<b>589,057</b>	<b>647,156</b>	<b>1,124,980</b>	55	<b>TOTAL MATERIALS AND SERVICES</b>	<b>1,202,351</b>	<b>1,216,851</b>	<b>1,216,851</b>	-	-	55
56				56							56
57				57	<b>CAPITAL OUTLAY</b>						57
58	59,380	3,194	53,200	58	Office/Field Equipment	43,700	43,700	43,700	-	-	58
59	-	-	-	59	Vehicles	-	-	-	-	-	59
60	33,913	104,680	65,050	60	Improvements to Real Property	116,700	116,700	116,700	-	-	60
61				61							61
62	<b>93,294</b>	<b>107,874</b>	<b>118,250</b>	62	<b>TOTAL CAPITAL OUTLAY</b>	<b>160,400</b>	<b>160,400</b>	<b>160,400</b>	-	-	62
63				63							63
64				64	<b>DEBT SERVICE</b>						64
65	-	-	-	65	Payments to Principle	-	-	-	-	-	65
66	-	-	-	66	Interest and Fees	-	-	-	-	-	66
67				67							67
68	-	-	-	68	<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-	68

**DETAILED EXPENDITURES**

**East Multnomah SWCD**

**ENTIRE GENERAL FUND**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16					
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental	
		<b>200,000</b>		69						
		200,000		70						
				71						
		<b>1,997,000</b>		72						
		998,500		73						
		998,500		74						
		-		75						
				76						
		-		77						
				78						
				79						
		<b>2,197,000</b>		80						
				81						
		<b>4,960,320</b>		82						
		1,100,000		83						
		<b>6,060,320</b>		84						

**DETAILED EXPENDITURES**  
**Finance & Operations**  
formerly District Operations/Administration

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16						
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental		
					PERSONNEL SERVICES						
1	148,861	183,116	189,815	1	Salaries and Wages (Total of 4.5 FTE)	322,533	322,533	322,533			1
2	14,841	18,051	18,444	2	Payroll Taxes	30,820	30,820	30,820			2
3	931	756	1,571	3	Worker's Comp Insurance Policy	2,843	2,832	2,832			3
4	44,695	46,187	51,119	4	Employee Benefits	68,253	67,953	67,953			4
5	303		2,310	5	Overtime			-			5
6			-	6	Temporary Employees						6
7				7							7
8	<b>209,630</b>	<b>248,110</b>	<b>263,259</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>424,449</b>	<b>424,137</b>	<b>424,137</b>	<b>-</b>	<b>-</b>	<b>8</b>
9				9							9
10				10	MATERIALS AND SERVICES						
11	15,000	15,000	16,200	11	Contracted Bookkeeper	16,200	16,200	16,200			11
12	4,600	4,600	5,600	12	Contracted Audit Services	5,600	5,600	5,600			12
13	7,056	2,320	8,000	13	Contracted Attorney	8,000	8,000	8,000			13
14		120	-	14	Contracted Services for Office Move	-	-	-			14
15			-	15	Contracted Real Estate Consultant	-	-	-			15
16	5,822	34,751	14,000	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	261	429	250	21	Bank/LGIP Fees	250	250	250			21
22		200	200	22	Bulk Mail Permit Renewal	250	250	250			22
23	6,803	7,621	8,000	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	7,000	7,000	7,000			23
24	3,095	1,762	5,450	24	License and Fees	5,450	5,450	5,450			24
25			-	25			-	-			25
26	6,806	5,568	7,000	26	Utilities	7,000	7,000	7,000			26
27	12,417	8,324	10,000	27	Telecommunications	10,000	10,000	10,000			27
28	15,697	27,668	39,634	28	Repairs/Maintenance	29,960	29,960	29,960			28
29	9,115	8,275	9,500	29	Insurance	9,500	9,500	9,500			29
30	5,418	7,424	8,000	30	Office Supplies	9,000	9,000	9,000			30
31	289	315	500	31	Postage/Delivery	500	500	500			31
32	607	332	1,000	32	Printing/Copying	1,000	1,000	1,000			32
33	3,440	112	7,500	33	Office Furnishings and Equipment	7,500	7,500	7,500			33

**DETAILED EXPENDITURES**

**Finance & Operations**

formerly District Operations/Administration

**East Multnomah SWCD**

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16				
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental
34	572	2,221	500	34 Advertising	500	500	500		34
35			-	35 Signage, Banners, Displays	-	-	-		35
36			500	36 Public Relations Promo	500	500	500		36
37	160	11,325	8,435	37 Dues	8,470	8,470	8,470		37
38	1,190	791	1,175	38 Subscriptions	1,125	1,125	1,125		38
39	92		-	39 Program Supplies (not Cost Share)	-	5,000	5,000		39
40	-		500	40 Plants & Materials	500	500	500		40
41			-	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	-	-	-		41
42			500	42 Equipment Rental/Lease	500	500	500		42
43			-	43 Vehicles: Rent/Lease	-	-	-		43
44	1,255	1,414	2,400	44 Training/Development: Staff	4,500	4,500	4,500		44
45	330	310	1,500	45 Training/Development: Board	2,000	2,000	2,000		45
46	458	1,712	1,500	46 Out of Town Travel: Staff	4,500	4,500	4,500		46
47	488	601	1,500	47 Out of Town Travel: Board	2,000	2,000	2,000		47
48	387	408	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	950	1,701	6,300	50 Vol/Board/Staff/Cooperator Recognition	6,300	6,300	6,300		50
51	1,217	2,187	1,500	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	3,600	3,600	3,600		51
52	32		-	52 Misc Expenses			-		52
53				53					53
54				54					54
55	<b>103,807</b>	<b>147,741</b>	<b>168,894</b>	55 <b>TOTAL MATERIALS AND SERVICES</b>	<b>167,455</b>	<b>172,455</b>	<b>172,455</b>	-	-
56				56					56
57				57 <b>CAPITAL OUTLAY</b>					57
58			-	58 Office/Field Equipment					-
59			-	59 Vehicles					-
60			8,000	60 Improvements to Real Property	31,000	31,000	31,000		60
61				61					61
62	-	-	<b>8,000</b>	62 <b>TOTAL CAPITAL OUTLAY</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>	-	-
63				63					63
64				64 <b>DEBT SERVICE</b>					64
65	-	-	-	65 Payments to Principle	-				-
66			-	66 Interest and Fees	-				-
67				67					67
68	-	-	-	68 <b>TOTAL DEBT SERVICE</b>	-	-	-	-	-

**FORM  
LB 31**

**DETAILED EXPENDITURES**

**Finance & Operations**

formerly District Operations/Administration

EMSWCD Budget 15-16 Approved

**East Multnomah SWCD**

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16						
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental		
<b>69</b>	-	-	-	<b>69</b>	<b>CONTINGENCIES</b>	-	-	-	-	-	<b>69</b>
70	-	-	-	70	Contingency						70
71				71							71
<b>72</b>	-	-	-	<b>72</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	-	<b>72</b>
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
<b>77</b>	-	-	-	<b>77</b>	<b>TRANSFERS TO RESERVE FUND</b>	-	-	-	-	-	<b>77</b>
78	-		-	78	Transfer to Building Reserve Fund						78
79				79							79
<b>80</b>	-	-	-	<b>80</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	-	<b>80</b>
81				81							81
<b>82</b>	<b>313,437</b>	<b>395,851</b>	<b>440,153</b>	<b>82</b>	<b>Total Expenditures</b>	<b>622,904</b>	<b>627,592</b>	<b>627,592</b>	-	-	<b>82</b>
<b>83</b>				<b>83</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						<b>83</b>
<b>84</b>	<b>313,437</b>	<b>395,851</b>	<b>440,153</b>	<b>84</b>	<b>TOTAL REQUIREMENTS</b>	<b>622,904</b>	<b>627,592</b>	<b>627,592</b>	-	-	<b>84</b>



**DETAILED EXPENDITURES**  
Rural Lands Program  
(formerly Conservation Technical Assistance Program)

**East Multnomah SWCD**

**Modified Accrual Basis**

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16					
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental	
				<b>PERSONNEL SERVICES</b>						
1	288,008	285,612	379,821	1 Salaries and Wages (Total of 7.0 FTE)	398,400	439,400	439,400			1
2	29,463	27,864	37,164	2 Payroll Taxes	38,453	42,743	42,743			2
3	10,536	8,448	14,148	3 Worker's Comp Insurance Policy	15,483	15,647	15,647			3
4	66,785	70,572	86,645	4 Employee Benefits	88,201	101,632	101,632			4
5	3,091		8,017	5 Overtime	2,807	3,990	3,990			5
6				6 Temporary Employees						6
7				7						7
8	<b>397,883</b>	<b>392,496</b>	<b>525,795</b>	8 <b>TOTAL PERSONNEL SERVICES</b>	<b>543,345</b>	<b>603,412</b>	<b>603,412</b>	-	-	8
9				9						9
10				<b>MATERIALS AND SERVICES</b>						10
11				11 Contracted Bookkeeper		-	-			11
12				12 Contracted Audit Services		-	-			12
13		80	500	13 Contracted Attorney	500	500	500			13
14				14 Contracted Services for Office Move		-	-			14
15				15 Contracted Real Estate Consultant		-	-			15
16	257,161	276,902	372,000	16 Contracted Services	359,000	359,000	359,000			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	487	475	725	24 License and Fees	1,500	1,500	1,500			24
25				25		-	-			25
26				26 Utilities		-	-			26
27	1,211	2,160	3,600	27 Telecommunications	4,000	4,000	4,000			27
28				28 Repairs/Maintenance		-	-			28
29				29 Insurance		-	-			29
30	134	100	800	30 Office Supplies	500	500	500			30
31	556	264	750	31 Postage/Delivery	500	500	500			31
32	-	1,209	500	32 Printing/Copying	500	500	500			32
33	943		1,000	33 Office Furnishings and Equipment	1,000	3,500	3,500			33

FORM  
LB 31

**DETAILED EXPENDITURES**

EMSWCD Budget 15-16 Approved

**Rural Lands Program**

**East Multnomah SWCD**

(formerly Conservation Technical Assistance Program)

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16				
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental
34		486	1,500	34 Advertising	1,500	1,500	1,500		34
35			1,000	35 Signage, Banners, Displays	1,000	1,000	1,000		35
36			500	36 Public Relations Promo	500	500	500		36
37	200	178	500	37 Dues	500	500	500		37
38	484	100	4,500	38 Subscriptions	5,000	5,000	5,000		38
39	48,636	44,759	80,500	39 Program Supplies (not Cost Share)	75,500	75,500	75,500		39
40	1,132			40 Plants & Materials		-	-		40
41	554	1,170	1,100	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,500	1,500	1,500		41
42	1,341	572	2,500	42 Equipment Rental/Lease	2,000	2,000	2,000		42
43	9,811	13,435	13,000	43 Vehicles: Rent/Lease	10,500	10,500	10,500		43
44	4,595	2,755	3,500	44 Training/Development: Staff	6,000	7,000	7,000		44
45				45 Training/Development: Board		-	-		45
46	201		1,500	46 Out of Town Travel: Staff	6,000	7,000	7,000		46
47				47 Out of Town Travel: Board		-	-		47
48	12,083	5,126	7,500	48 Local Mileage, Parking, Bus: Staff	2,500	2,750	2,750		48
49				49 Local Mileage, Parking, Bus: Board		-	-		49
50		104	50	50 Vol/Board/Staff/Cooperator Recognition	500	500	500		50
51		687	1,500	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	1,000	1,000	1,000		51
52				52 Misc Expenses		-	-		52
53			-	53					53
54				54					54
55	339,527	350,561	499,025	55 <b>TOTAL MATERIALS AND SERVICES</b>	481,500	486,250	486,250	-	55
56				56					56
57				57 <b>CAPITAL OUTLAY</b>					57
58			-	58 Office/Field Equipment			-		58
59	-		-	59 Vehicles			-		59
60	-		-	60 Improvements to Real Property			-		60
61				61					61
62	-	-	-	62 <b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	62
63				63					63
64				64 <b>DEBT SERVICE</b>					64
65	-	-	-	65 Payments to Principle		-			65
66	-	-	-	66 Interest and Fees		-			66
67				67					67
68	-	-	-	68 <b>TOTAL DEBT SERVICE</b>	-	-	-	-	68

**FORM  
LB 31**

**DETAILED EXPENDITURES**

EMSWCD Budget 15-16 Approved

**Rural Lands Program**

**East Multnomah SWCD**

(formerly Conservation Technical Assistance Program)

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16					
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental	
<b>69</b>	-	-	-	<b>69</b>	<b>CONTINGENCIES</b>	-	-	-	-	-
70	-	-	-	70	Contingency					-
71				71						71
<b>72</b>	-	-	-	<b>72</b>	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	-
73	-	-	-	73	Transfer to Land Conservation Fund					-
74	-	-	-	74	Transfer to Projects & Cost Share Fund					-
75	-	-	-	75	Transfer to Debt Service Fund					-
76				76						76
<b>77</b>	-	-	-	<b>77</b>	<b>TRANSFERS TO RESERVE FUND</b>	-	-	-	-	-
78	-	-	-	78	Transfer to Building Reserve Fund					-
79				79						79
<b>80</b>	-	-	-	<b>80</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	-
81				81						81
<b>82</b>	<b>737,409</b>	<b>743,056</b>	<b>1,024,820</b>	<b>82</b>	<b>Total Expenditures</b>	<b>1,024,845</b>	<b>1,089,662</b>	<b>1,089,662</b>	-	-
<b>83</b>	-			<b>83</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					<b>83</b>
<b>84</b>	<b>737,409</b>	<b>743,056</b>	<b>1,024,820</b>	<b>84</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,024,845</b>	<b>1,089,662</b>	<b>1,089,662</b>	-	-

**DETAILED EXPENDITURES**  
Urban Lands Program

**East Multnomah SWCD**

**Modified Accrual Basis**

(formerly Sustainable Urban Landscapes Program)

**Modified Accrual Basis**

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16				
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental
				PERSONNEL SERVICES					
1	177,905	187,161	276,766	1 Salaries and Wages (Total of 4.0 FTE)	260,270	260,270	260,270		1
2	17,934	18,175	27,089	2 Payroll Taxes	25,191	25,191	25,191		2
3	774	882	1,133	3 Worker's Comp Insurance Policy	1,377	1,377	1,377		3
4	35,971	43,944	71,924	4 Employee Benefits	59,650	59,650	59,650		4
5			-	5 Overtime	1,250	1,250	1,250		5
6	1,098			6 Temporary Employees					6
7				7					7
8	<b>233,681</b>	<b>250,162</b>	<b>376,911</b>	8 <b>TOTAL PERSONNEL SERVICES</b>	<b>347,738</b>	<b>347,738</b>	<b>347,738</b>	-	- 8
9				9					9
10				MATERIALS AND SERVICES					10
11		390		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	36,697	30,338	101,000	16 Contracted Services	134,500	134,500	134,500		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	25	41		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	390		24 License and Fees		-	-		24
25				25		-	-		25
26				26 Utilities		-	-		26
27	138	100	1,200	27 Telecommunications	3,600	3,600	3,600		27
28		43		28 Repairs/Maintenance		-	-		28
29				29 Insurance		-	-		29
30	704	960	2,000	30 Office Supplies	500	500	500		30
31	2,191	1,331	4,500	31 Postage/Delivery	4,500	4,500	4,500		31
32	14,041	1,395	18,000	32 Printing/Copying	15,200	15,200	15,200		32
33	2,082	380		33 Office Furnishings and Equipment	1,500	1,500	1,500		33

**DETAILED EXPENDITURES**

**Urban Lands Program**

(formerly Sustainable Urban Landscapes Program)

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16				
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental
34	5,682	8,758	25,000	34 Advertising	25,000	25,000	25,000		34
35			7,700	35 Signage, Banners, Displays	7,200	7,200	7,200		35
36			11,000	36 Public Relations Promo	11,000	11,000	11,000		36
37	1,000	57		37 Dues		-	-		37
38	300	314	300	38 Subscriptions	1,500	1,500	1,500		38
39	2,897	2,441	9,600	39 Program Supplies (not Cost Share)	33,000	33,000	33,000		39
40	12,263	14,186	25,000	40 Plants & Materials	25,000	25,000	25,000		40
41	1,248	550	3,500	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,500	3,500	3,500		41
42	3,121	4,587	3,500	42 Equipment Rental/Lease	4,500	4,500	4,500		42
43			4,000	43 Vehicles: Rent/Lease	8,200	8,200	8,200		43
44	1,134	1,939	4,000	44 Training/Development: Staff	4,000	4,000	4,000		44
45				45 Training/Development: Board		-	-		45
46			4,000	46 Out of Town Travel: Staff	4,000	4,000	4,000		46
47				47 Out of Town Travel: Board		-	-		47
48	2,159	2,012	6,300	48 Local Mileage, Parking, Bus: Staff	3,500	3,500	3,500		48
49				49 Local Mileage, Parking, Bus: Board		-	-		49
50	240	692	3,000	50 Vol/Board/Staff/Cooperator Recognition	3,000	3,000	3,000		50
51	751	3,151	2,800	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	2,500	2,500	2,500		51
52				52 Misc Expenses		-	-		52
53				53					53
54				54					54
55	<b>86,921</b>	<b>74,054</b>	<b>236,400</b>	55 <b>TOTAL MATERIALS AND SERVICES</b>	<b>295,700</b>	<b>295,700</b>	<b>295,700</b>	-	- 55
56				56					56
57				57 <b>CAPITAL OUTLAY</b>					57
58	-	-	-	58 Office/Field Equipment			-	-	- 58
59	-	-	-	59 Vehicles			-	-	- 59
60	-	-	-	60 Improvements to Real Property			-	-	- 60
61				61					61
62	-	-	-	62 <b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	- 62
63				63					63
64				64 <b>DEBT SERVICE</b>					64
65	-	-	-	65 Payments to Principle					- 65
66	-	-	-	66 Interest and Fees					- 66
67				67					67
68	-	-	-	68 <b>TOTAL DEBT SERVICE</b>	-	-	-	-	- 68

FORM  
LB 31

**DETAILED EXPENDITURES**

EMSWCD Budget 15-16 Approved

**Urban Lands Program**

**East Multnomah SWCD**

(formerly Sustainable Urban Landscapes Program)

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION (Includes Naturescaping & Native Plant Sale)	Budget for Next Year 2015-16					
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental	
69	-	-	-	69						
70	-	-	-	70						
71				71						
72	-	-	-	72						
73	-	-	-	73						
74	-	-	-	74						
75	-	-	-	75						
76				76						
77	-	-	-	77						
78	-	-	-	78						
79				79						
80	-	-	-	80						
81				81						
82	<b>320,603</b>	<b>324,216</b>	<b>613,311</b>	82	<b>643,438</b>	<b>643,438</b>	<b>643,438</b>	-	-	<b>82</b>
83				83						<b>83</b>
84	<b>320,603</b>	<b>324,216</b>	<b>613,311</b>	84	<b>643,438</b>	<b>643,438</b>	<b>643,438</b>	-	-	<b>84</b>

**DETAILED EXPENDITURES**  
**Land Legacy & Grants Program**  
formerly Partner Asst & Cons. Easements Program

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16					
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental	
				<b>PERSONNEL SERVICES</b>						
1	118,593	118,148	179,136	1 Salaries and Wages (Total of 3.0 FTE)	124,711	199,711	199,711			1
2	12,241	11,356	17,249	2 Payroll Taxes	12,143	19,269	19,269			2
3	465	380	734	3 Worker's Comp Insurance Policy	487	787	787			3
4	25,674	27,106	42,194	4 Employee Benefits	29,730	45,083	45,083			4
5			-	5 Overtime			-			5
6			-	6 Temporary Employees						6
7				7						7
8	<b>156,973</b>	<b>156,990</b>	<b>239,313</b>	<b>8 TOTAL PERSONNEL SERVICES</b>	<b>167,070</b>	<b>264,849</b>	<b>264,849</b>	-	-	<b>8</b>
9				9						9
				<b>MATERIALS AND SERVICES</b>						
10			-	10 Contracted Bookkeeper		-	-			10
11			-	11 Contracted Audit Services		-	-			11
12			-	12 Contracted Attorney		-	-			12
13	2,908	1,880	25,000	13 Contracted Services for Office Move	25,000	25,000	25,000			13
14			-	14 Contracted Real Estate Consultant		-	-			14
15			-	15 Contracted Services		-	-			15
16	5,500	5,410	81,000	16 Contracted Web Designer, Maintenance	85,000	85,000	85,000			16
17			-	17 Contracted Graphic Designer (brochures, etc.)		-	-			17
18			-	18 Payments to Partners of Jointly-Held Grants		-	-			18
19			-	19 Audit Filing Fee		-	-			19
20			-	20 Bank/LGIP Fees		-	-			20
21			-	21 Bulk Mail Permit Renewal		-	-			21
22			-	22 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-			22
23		198	-	23 License and Fees	3,000	3,000	3,000			23
24	82	1,723	3,000	24 Utilities		-	-			24
25			-	25 Telecommunications		-	-			25
26		314	900	26 Repairs/Maintenance	900	900	900			26
27			10,000	27 Insurance	10,000	10,000	10,000			27
28			-	28 Office Supplies		-	-			28
29	107	81	500	29 Postage/Delivery	500	500	500			29
30	104	336	750	30 Printing/Copying	750	750	750			30
31	25	668	1,750	31 Office Furnishings and Equipment	1,750	1,750	1,750			31
32	2,136		300	32	300	2,800	2,800			32
33				33						33

FORM  
LB 31

**DETAILED EXPENDITURES**  
**Land Legacy & Grants Program**  
formerly Partner Asst & Cons. Easements Program

EMSWCD Budget 15-16 Approved

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16					
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental	
34	100	750	1,000	34 Advertising	1,000	1,000	1,000			34
35			-	35 Signage, Banners, Displays		-	-			35
36			-	36 Public Relations Promo		-	-			36
37	10	250	800	37 Dues	1,400	1,400	1,400			37
38		400	250	38 Subscriptions	300	300	300			38
39	89	20	750	39 Program Supplies (not Cost Share)	750	750	750			39
40			-	40 Plants & Materials		-	-			40
41			800	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	1,680	531	2,400	44 Training/Development: Staff	2,000	3,000	3,000			44
45			500	45 Training/Development: Board		-	-			45
46		1,715	3,000	46 Out of Town Travel: Staff	2,000	3,000	3,000			46
47			500	47 Out of Town Travel: Board		-	-			47
48	828	1,011	1,000	48 Local Mileage, Parking, Bus: Staff	1,000	1,250	1,250			48
49			-	49 Local Mileage, Parking, Bus: Board		-	-			49
50		100	-	50 Vol/Board/Staff/Cooperator Recognition	200	200	200			50
51	165	86	400	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	500	500	500			51
52			250	52 Misc Expenses		-	-			52
53			-	53						53
54				54						54
55	13,734	15,472	134,850	55 <b>TOTAL MATERIALS AND SERVICES</b>	137,150	141,900	141,900	-	-	55
56				56						56
57				57 <b>CAPITAL OUTLAY</b>						57
58			-	58 Office/Field Equipment		-	-	-	-	58
59			-	59 Vehicles		-	-	-	-	59
60				60 Improvements to Real Property			-	-	-	60
61				61						61
62	-	-	-	62 <b>TOTAL CAPITAL OUTLAY</b>	-	-	-	-	-	62
63				63						63
64				64 <b>DEBT SERVICE</b>						64
65	-	-	-	65 Payments to Principle		-	-	-	-	65
66			-	66 Interest and Fees		-	-	-	-	66
67				67						67
68	-	-	-	68 <b>TOTAL DEBT SERVICE</b>	-	-	-	-	-	68



FORM  
LB 31

**DETAILED EXPENDITURES**  
**Land Legacy & Grants Program**  
formerly Partner Asst & Cons. Easements Program

EMSWCD Budget 15-16 Approved

East Multnomah SWCD

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16						
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental		
69	-	-	-	69	<b>CONTINGENCIES</b>	-	-	-	-	-	69
70	-	-	-	70	Contingency		-				70
71				71							71
72	-	-	-	72	<b>TRANSFERS TO SPECIAL FUNDS</b>	-	-	-	-	-	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	<b>TRANSFERS TO RESERVE FUND</b>	-	-	-	-	-	77
78	-	-	-	78	Transfer to Building Reserve Fund		-				78
79				79							79
80	-	-	-	80	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>	-	-	-	-	-	80
81				81							81
82	<b>170,707</b>	<b>172,462</b>	<b>374,163</b>	82	<b>Total Expenditures</b>	<b>304,220</b>	<b>406,749</b>	<b>406,749</b>	-	-	82
83				83	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						83
84	<b>170,707</b>	<b>172,462</b>	<b>374,163</b>	84	<b>TOTAL REQUIREMENTS</b>	<b>304,220</b>	<b>406,749</b>	<b>406,749</b>	-	-	84

**DETAILED EXPENDITURES**

**East Multnomah SWCD**

**Headwaters Farm Incubator Program**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16					
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental	
				<b>PERSONNEL SERVICES</b>						
1	46,043	59,056	82,682	1 Salaries and Wages (Total of 1.5 FTE)	82,244	82,244	82,244			1
2	4,946	5,799	8,159	2 Payroll Taxes	8,165	8,165	8,165			2
3	2,788	2,143	3,533	3 Worker's Comp Insurance Policy	4,763	4,763	4,763			3
4	12,860	14,920	20,439	4 Employee Benefits	21,235	20,935	20,935			4
5				5 Overtime			-			5
6				6 Temporary Employees						6
7				7						7
8	<b>66,637</b>	<b>81,918</b>	<b>114,812</b>	8 <b>TOTAL PERSONNEL SERVICES</b>	<b>116,408</b>	<b>116,108</b>	<b>116,108</b>	-	-	8
9				9						9
				<b>MATERIALS AND SERVICES</b>						
11			-	11 Contracted Bookkeeper		-	-			11
12			-	12 Contracted Audit Services		-	-			12
13	1,080	480	800	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	4,892	17,160	16 Contracted Services	30,250	30,250	30,250			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		-	-			25
26	2,314	6,535	12,661	26 Utilities	10,456	10,456	10,456			26
27		187	840	27 Telecommunications	840	840	840			27
28	4,179	8,211	12,560	28 Repairs/Maintenance	11,200	11,200	11,200			28
29			-	29 Insurance		-	-			29
30	1,634	306	650	30 Office Supplies	650	650	650			30
31	69	117	300	31 Postage/Delivery	200	200	200			31
32		17	920	32 Printing/Copying	2,540	2,540	2,540			32
33	449	1,384	1,050	33 Office Furnishings and Equipment	625	625	625			33

**DETAILED EXPENDITURES**

**East Multnomah SWCD**

**Headwaters Farm Incubator Program**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16					
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental	
34	85		400	34 Advertising	3,200	3,200	3,200			34
35			1,000	35 Signage, Banners, Displays	4,000	4,000	4,000			35
36	80		-	36 Public Relations Promo		-	-			36
37	525	85	-	37 Dues		-	-			37
38		203	100	38 Subscriptions	100	100	100			38
39	19,820	24,180	20,460	39 Program Supplies (not Cost Share)	30,725	30,725	30,725			39
40	5		-	40 Plants & Materials		-	-			40
41			-	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale		-	-			41
42	4,943	9,047	10,700	42 Equipment Rental/Lease	17,560	17,560	17,560			42
43	1,174		-	43 Vehicles: Rent/Lease		-	-			43
44	60	365	560	44 Training/Development: Staff	1,500	1,500	1,500			44
45			-	45 Training/Development: Board		-	-			45
46	358	715	1,750	46 Out of Town Travel: Staff	1,500	1,500	1,500			46
47			-	47 Out of Town Travel: Board		-	-			47
48	3,666	2,548	3,400	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	19	300	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	500	500	500			51
52		36	200	52 Misc Expenses	500	500	500			52
53				53						53
54				54						54
55	<b>45,068</b>	<b>59,328</b>	<b>85,811</b>	55 <b>TOTAL MATERIALS AND SERVICES</b>	<b>120,546</b>	<b>120,546</b>	<b>120,546</b>	-	-	55
56				56						56
57				57 <b>CAPITAL OUTLAY</b>						57
58	59,380	3,194	53,200	58 Office/Field Equipment	43,700	43,700	43,700			58
59				59 Vehicles		-	-			59
60	33,913	104,680	57,050	60 Improvements to Real Property	85,700	85,700	85,700			60
61				61						61
62	<b>93,294</b>	<b>107,874</b>	<b>110,250</b>	62 <b>TOTAL CAPITAL OUTLAY</b>	<b>129,400</b>	<b>129,400</b>	<b>129,400</b>	-	-	62
63				63						63
64				64 <b>DEBT SERVICE</b>						64
65				65 Payments to Principle						65
66				66 Interest and Fees						66
67				67						67
68	-	-	-	68 <b>TOTAL DEBT SERVICE</b>	-	-	-	-	-	68

**DETAILED EXPENDITURES**

**East Multnomah SWCD**

**Headwaters Farm Incubator Program**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2015-16										
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental						
69	-	-	-	69	<b>CONTINGENCIES</b>					-	69				
70				70	Contingency						70				
71				71							71				
72	-	-	-	72	<b>TRANSFERS TO SPECIAL FUNDS</b>					-	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	<b>TRANSFERS TO RESERVE FUND</b>					-	77				
78				78	Transfer to Building Reserve Fund						78				
79				79							79				
80	-	-	-	80	<b>TOTAL TRANSFERS &amp; CONTINGENCIES</b>					-	80				
81				81							81				
82	<b>204,999</b>	<b>249,120</b>	<b>310,873</b>	82	<b>Total Expenditures</b>					<b>366,354</b>	<b>366,054</b>	<b>366,054</b>	-	-	82
83				83	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>										83
84	<b>204,999</b>	<b>249,120</b>	<b>310,873</b>	84	<b>TOTAL REQUIREMENTS</b>					<b>366,354</b>	<b>366,054</b>	<b>366,054</b>	-	-	84

FORM  
LB 10

**SPECIAL FUNDS**

EMSWCD Budget 15-16 Approved

**Land Conservation Fund**  
**RESOURCE AND REQUIREMENTS**

**East Multnomah SWCD**

*Modified Accrual Basis*

*Modified Accrual Basis*

Historical Data			DESCRIPTION	Budget for Next Year 2015-16			Adopted by Board 6/1/2015	Supplemental			
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15		Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015					
			RESOURCES								
1	3,111,085	4,131,364	4,113,955	1	Beginning Fund Balance	4,175,095	4,175,095	4,175,095	-	-	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	1,000,000	998,500	998,500	5	Transfer from General Fund	803,905	1,003,905	966,405			5
6	20,279	25,731	21,000	6	Interest	21,000	21,000	21,000			6
7				7	Anticipated NRCS Ag Lands Easement funds	250,000	250,000	250,000			7
8				8							8
9	<b>4,131,364</b>	<b>5,155,595</b>	<b>5,133,455</b>	9	<b>Total resources, except taxes to be levied</b>	<b>5,250,000</b>	<b>5,450,000</b>	<b>5,412,500</b>	-	-	9
10	-		-	10	Taxes necessary to balance		-	-	-	-	10
11	-		-	11	Taxes collected in year levied		-	-	-	-	11
12	<b>4,131,364</b>	<b>5,155,595</b>	<b>5,133,455</b>	12	<b>TOTAL RESOURCES</b>	<b>5,250,000</b>	<b>5,450,000</b>	<b>5,412,500</b>	-	-	12
13				13							13
14				14	<b>REQUIREMENTS</b>						14
15			2,600,000	15	Purchase & Mgmt of Conservation Easements	2,500,000	2,600,000	2,581,250			15
16		1,000,000	2,383,455	16	Purchase & Mgmt of Real Property	2,500,000	2,600,000	2,581,250			16
17			150,000	17	Stewardship Endowment	250,000	250,000	250,000			17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23	-	<b>1,000,000</b>	<b>5,133,455</b>	23	<b>Total Expenses</b>	<b>5,250,000</b>	<b>5,450,000</b>	<b>5,412,500</b>	-	-	23
24				24							24
25				25							25
26	-	-	-	26	Unappropriated Ending Fund Balance	-	-	-	-	-	26
27	4,131,364	4,155,595	-	27	Ending Fund Balance	-	-	-	-	-	27
28	<b>4,131,364</b>	<b>5,155,595</b>	<b>5,133,455</b>	28	<b>TOTAL REQUIREMENTS</b>	<b>5,250,000</b>	<b>5,450,000</b>	<b>5,412,500</b>	-	-	28

FORM  
LB 10

**SPECIAL FUNDS**  
**Projects & Cost Share Fund**

EMSWCD Budget 15-16 Approved

**East Multnomah SWCD**

*Modified Accrual Basis*

**RESOURCE AND REQUIREMENTS**

*Modified Accrual Basis*

	Historical Data			DESCRIPTION	Budget for Next Year 2015-16					
	Actual	Actual	Adopted Budget		Proposed	Revisions for	Approved by	Adopted by	Supplemental	
	Second Preceding	First Preceding	Year 2014-15							Budget as of
	Year 2012-13	Year 2013-14	Year 2014-15	<b>RESOURCES</b>	3/16/2015	3/31/2015	4/6/2015	6/1/2015		
1	1,313,071	1,673,455	1,075,971	1 Beginning Fund Balance	775,000	775,000	775,000			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	1,313,964	998,500	998,500	5 Transfer from General Fund	1,284,000	1,084,000	1,121,500			5
6	8,559	9,357	6,000	6 Interest	6,000	6,000	6,000			6
7				7 Misc Income (Rebates/Refunds etc.)						7
8				8						8
9	2,635,594	2,681,311	2,080,471	9 Total resources, except taxes to be levied	<b>2,065,000</b>	<b>1,865,000</b>	<b>1,902,500</b>	-	-	9
10	-			10 Taxes necessary to balance						10
11	-			11 Taxes collected in year levied						11
12	<b>2,635,594</b>	<b>2,681,311</b>	<b>2,080,471</b>	12 <b>TOTAL RESOURCES</b>	<b>2,065,000</b>	<b>1,865,000</b>	<b>1,902,500</b>	-	-	12
13				13						13
14				14 <b>REQUIREMENTS</b>						14
15	587,122	888,014	1,509,797	15 PIC (Partners In Conservation) Grants	1,225,000	1,415,000	1,377,500			15
16	31,198	14,622	40,000	16 CLIP (Cost Share to Landowners)	40,000	50,000	50,000			16
17	18,770	39,789	50,000	17 SPACE (Small Proj & Community Event) Grants	50,000	50,000	50,000			17
18	250,050	307,154	480,674	18 Strategic Conservation Investments	475,000	75,000	150,000			18
19	75,000			19 Watershed Council Support	75,000	75,000	75,000			19
20				20 Outdoor School Support	200,000	200,000	200,000			20
21				21						21
22			-	22	-					22
23	<b>962,139</b>	<b>1,249,580</b>	<b>2,080,471</b>	23 <b>Total Expenses</b>	<b>2,065,000</b>	<b>1,865,000</b>	<b>1,902,500</b>	-	-	23
24			-	24				-	-	24
25				25						25
26	-	-	-	26 Unappropriated Ending Fund Balance	-	-	-	-	-	26
27	1,673,455	1,431,731	-	27 Ending Fund Balance	-	-	-	-	-	27
28	<b>2,635,594</b>	<b>2,681,311</b>	<b>2,080,471</b>	28 <b>TOTAL REQUIREMENTS</b>	<b>2,065,000</b>	<b>1,865,000</b>	<b>1,902,500</b>	-	-	28

FORM  
LB 10

**SPECIAL FUNDS**

**Partner Grants Management Fund**

EMSWCD Budget 15-16 Approved

**East Multnomah SWCD**

<i>Modified Accrual Basis</i>				<b>DESCRIPTION</b>	<i>Modified Accrual Basis</i>						
Historical Data			<b>RESOURCES</b>		<b>Budget for Next Year 2015-16</b>						
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental		
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	25,000	25,000			6
7				7							7
8				8							8
9	15,000	-	25,000	9	Total resources, except taxes to be levied	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-	-	9
10	-		-	10	Taxes necessary to balance						- 10
11	-		-	11	Taxes collected in year levied						- 11
12	<b>15,000</b>	-	<b>25,000</b>	12	<b>TOTAL RESOURCES</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-	-	- 12
13				13							13
14				14	<b>REQUIREMENTS</b>						14
15			25,000	15	OWEB Small Grants	25,000	25,000	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	<b>15,000</b>	-	<b>25,000</b>	22	<b>Total Expenses</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-	-	- 22
23				23							23
24				24							24
25				25							25
26			-	26	Unappropriated Ending Fund Balance	-	-	-	-	-	- 26
27	-		-	27	Ending Fund Balance	-	-	-	-	-	- 27
28	<b>15,000</b>	-	<b>25,000</b>	28	<b>TOTAL REQUIREMENTS</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-	-	- 28

**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 2015-16								
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15	Proposed Budget as of 3/16/2015		Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental			
<b>RESOURCES</b>											
1	-	-	-	1	Beginning Fund Balance	-	-	-	-	-	1
2				2	Working capital (accrual basis)						- 2
3				3	Previously levied taxes estimated to be received						- 3
4				4	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	<b>TOTAL RESOURCES</b>	-	-	-	-	-	- 12
13				13							13
14				14	<b>REQUIREMENTS</b>						14
15				15	Consultant, Land Options and Building Options						- 15
16				16	Purchase of Real Property						- 16
17	-	-	-	17	<b>Total Expenses</b>	-	-	-	-	-	- 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							- 25
26	-	-	-	26	Ending Fund Balance	-	-	-	-	-	- 26
27	-	-	-	27	<b>TOTAL REQUIREMENTS</b>	-	-	-	-	-	- 27

\*\* Dissolved fund balance transfers to General Fund



**Special Fund**

EMSWCD Budget 15-16 Approved

**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 2014-15		Budget for Next Year 2015-16						
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14				Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015	Supplemental		
<b>RESOURCES</b>											
1			-	1	Beginning Fund Balance	-					1
2			-	2	Working capital (accrual basis)						2
3			-	3	Previously levied taxes estimated to be received						3
4			-	4	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	<b>TOTAL RESOURCES</b>	-	-	-	-	-	12
13				13							13
14				14	<b>REQUIREMENTS</b>						14
15				15							15
16				16	<b>DEBT SERVICE</b>						16
17				17	Payments to Principal						17
18				18	Interest and Fees						18
19				19							19
20	-		-	20	<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-	20
21			-	21	Transfer to General Fund**						21
22				22							22
23	-		-	23							23
24	-		-	24	Ending Fund Balance	-	-	-	-	-	24
25	-		-	25	<b>TOTAL REQUIREMENTS</b>	-	-	-	-	-	25

FORM  
LB 10

**SPECIAL FUNDS**  
**Agency Fund**

EMSWCD Budget 15-16 Approved

East Multnomah SWCD

<i>Modified Accrual Basis</i>				RESOURCE AND REQUIREMENTS	<i>Modified Accrual Basis</i>						
Historical Data			DESCRIPTION		Budget for Next Year 2015-16				Supplemental		
Actual Second Preceding Year 2012-13	Actual First Preceding Year 2013-14	Adopted Budget Year 2014-15			Proposed Budget as of 3/16/2015	Revisions for Budget Comm Mtg 3/31/2015	Approved by Budget Committee 4/6/2015	Adopted by Board 6/1/2015			
				<b>RESOURCES</b>							
1	-	-	-	1	Beginning Fund Balance		-	-	-	-	1
2	-	-	-	2	Working capital (accrual basis)		-	-	-	-	2
3				3	Previously levied taxes estimated to be received		-	-			3
4				4	Earning from temporary investments		-	-			4
5	-	-	-	5		-	-	-	-	-	5
6	-	-	-	6		-	-	-	-	-	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	<b>TOTAL RESOURCES</b>	-	-	-	-	-	12
13				13							13
14				14	<b>REQUIREMENTS</b>						14
15	-	-	-	15		-	-	-	-	-	15
16	-	-	-	16		-	-	-	-	-	16
17				17							17
18	-	-	-	18	<b>Total Expenses</b>	-	-	-	-	-	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	<b>TOTAL REQUIREMENTS</b>	-	-	-	-	-	27