

RESOURCES

GENERAL FUND

East Multnomah SWCD

Modified Accrual Basis

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2016-17					
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental	
1	2,255,007	2,366,768	2,554,750	1	Beginning Fund Balance	1,808,186	1,818,686	1,818,686	1,818,686	1
2			100,000	2	Previously levied taxes estimated to be received	139,765	139,765	139,765	139,765	2
3			-	3	Interest on Bank Accts					3
4			-	4	OTHER RESOURCES					4
5	20,930	20,930	21,744	5	Op: ODA Administrative Grant	21,774	21,744	21,744	21,744	5
6	-		-	6	Op:					6
7	-		-	7	Op:					7
8			-	8	Op:					8
9	12,405	11,068	9,000	9	Op: Interest on Bank/LGIP Accts	13,000	13,000	13,000	13,000	9
10	-		-	10	Op:					10
11	3,229	3,923	-	11	Op: Misc. (Refunds, Rebates, etc)					11
12	-		-	12	Op:					12
13	32,765	36,809	39,876	13	CL/HIP: Rental Income	43,576	43,576	43,576	43,576	13
14			-	14	Op: Metro Nature in Neighborhoods Grant					14
15	-		2,000	15	RL: Reimbursements from Partners	2,000	2,000	2,000	2,000	15
16	50,000	50,000	50,930	16	RL: ODA Scope of Work Funds	50,000	50,930	50,930	50,930	16
17	-		-	17	RL:					17
18	-		-	18	RL:					18
19			-	19	RL: USFS Title 3 Grant (RAC)					19
20	-		10,000	20	CL/HIP: Reimbursements	5,000	5,000	5,000	5,000	20
21	-		-	21	HIP:					21
22	10,227		-	22	UL: CWMA Coord Position reimb from partners					22
23	2,700	1,800	7,200	23	UL: NCR Workshop Sponsors	3,500	3,500	3,500	3,500	23
24			-	24	UL: CWMA Grant - Univ of Calif					24
25	34,455	39,614	40,000	25	UL: Plant Sale Revenue (Gross Sales)	30,000	30,000	30,000	30,000	25
26	-			26						26
27	-			27	Transferred from Building Reserve Fund					27
28	-			28	Transferred from Debt Service Fund					28
29	-			29						29
30	2,421,718	2,530,912	2,835,500	30	Total resources, except taxes to be levied	2,116,801	2,128,201	2,128,201	2,128,201	-
31	3,826,754	4,092,415	4,120,591	31	Taxes necessary to balance	4,407,689	4,407,690	4,407,690	4,407,690	-
32				32	Taxes collected in year levied					32
33	6,248,472	6,623,327	6,956,091	33	TOTAL RESOURCES	6,524,490	6,535,891	6,535,891	6,535,891	-

**EXPENDITURE SUMMARY
GENERAL FUND**

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17				
	Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16		Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental
				PERSONNEL SERVICES					
1	248,110	238,871	424,137	1 Finance & Operations	430,198	430,198	430,198	430,198	- 1
2	392,496	486,536	603,412	2 Rural Lands Program	617,158	617,158	617,158	617,158	- 2
3	250,162	326,782	347,738	3 Urban Lands Program	354,955	354,955	354,955	354,955	- 3
4	156,990	221,144	264,849	4 Conservation Legacy Program	274,426	274,426	274,426	274,426	- 4
5	81,918	104,398	116,108	5 Headwaters Farm Incubator Program	130,009	130,009	130,009	130,009	- 5
6				6					6
7	1,129,675	1,377,730	1,756,244	7 TOTAL PERSONNEL SERVICES	1,806,746	1,806,746	1,806,746	1,806,746	- 7
8				8 MATERIALS AND SERVICES					8
9	147,741	161,897	173,269	9 Finance & Operations	191,310	191,310	191,310	191,310	- 9
10	350,561	420,275	459,180	10 Rural Lands Program	431,530	431,530	431,530	431,530	- 10
11	74,054	87,564	295,700	11 Urban Lands Program	273,600	273,600	273,600	273,600	- 11
12	15,472	48,260	141,900	12 Conservation Legacy Program	91,650	126,650	126,650	126,650	- 12
13	59,328	87,193	120,546	13 Headwaters Farm Incubator Program	143,110	143,110	143,110	143,110	- 13
14				14					14
15	647,155	805,190	1,190,595	15 TOTAL MATERIALS & SERVICES	1,131,200	1,166,200	1,166,200	1,166,200	- 15
16				16					16
17				17 CAPITAL OUTLAY					17
18	3,194	48,030	43,700	18 Office/Field Equipment	8,200	8,200	8,200	8,200	- 18
19	-	-	-	19 Vehicles	-	-	-	-	- 19
20	104,680	57,212	144,700	20 Improvements to Real Property	387,500	412,500	384,500	384,500	- 20
21	107,874	105,242	188,400	21 TOTAL CAPITAL OUTLAY	395,700	420,700	392,700	392,700	- 21
22				22					22
23				23 DEBT SERVICE					23
24	-	-	-	24 Payments to Principle	-	-	-	-	- 24
25	-	-	-	25 Interest and Fees	-	-	-	-	- 25
26	-	-	-	26					- 26
27				27					27
28				28 TRANSFERRED TO OTHER FUNDS					28
29	998,500	998,500	966,405	29 Transfer to Land Conservation Fund	500,000	861,300	994,300	994,300	- 29
30	998,500	998,500	1,121,500	30 Transfer to Projects & Cost Share Fund	1,124,820	1,124,820	1,049,820	1,049,820	- 30
31	-	-	-	31 Transfer to Building Reserve Fund	-	-	-	-	- 31
32	-	-	-	32 Transfer to Debt Service Fund	-	-	-	-	- 32
33	-	-	328,265	33 Contingency	375,180	325,180	295,180	295,180	- 33
34	1,997,000	1,997,000	2,416,170	34 TOTAL TRANSFERS & CONTINGENCIES	2,000,000	2,311,300	2,339,300	2,339,300	- 34
35	3,881,705	4,285,162	5,551,409	35 TOTAL EXPENDITURES	5,333,646	5,704,946	5,704,946	5,704,946	- 35
36	2,366,768	2,338,165	1,404,682	36 Unappropriated Ending Fund Balance	1,190,844	830,945	830,945	830,945	- 36
37	6,248,472	6,623,327	6,956,091	37 TOTAL	6,524,490	6,535,891	6,535,891	6,535,891	- 37

DETAILED EXPENDITURES

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17						
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental		
				PERSONNEL SERVICES							
1	833,092	1,030,786	1,304,158	1	Salaries and Wages (Total of 20.0 FTE)	1,329,437	1,329,437	1,329,437	1,329,437	-	1
2	81,245	102,226	126,189	2	Payroll Taxes	128,398	128,398	128,398	128,398	-	2
3	12,609	10,511	25,405	3	Worker's Comp Insurance Policy	19,240	19,240	19,240	19,240	-	3
4	202,728	232,243	295,252	4	Employee Benefits	305,922	305,922	305,922	305,922	-	4
5	-	1,965	5,240	5	Overtime	3,827	3,827	3,827	3,827	-	5
6	-	-	-	6	Temporary Employees (Total of 0.4 FTE)	19,922	19,922	19,922	19,922	-	6
7				7							7
8	1,129,675	1,377,730	1,756,244	8	TOTAL PERSONNEL SERVICES	1,806,746	1,806,746	1,806,746	1,806,746	-	8
9				9							9
				MATERIALS AND SERVICES							
11	15,390	15,260	17,014	11	Contracted Bookkeeper	21,000	21,000	21,000	21,000	-	11
12	4,600	4,600	5,600	12	Contracted Audit Services	10,000	10,000	10,000	10,000	-	12
13	4,760	17,240	34,300	13	Contracted Attorney	15,600	15,600	15,600	15,600	-	13
14	120	-	-	14	Contracted Services for Office Move	-	-	-	-	-	14
15	-	-	-	15	Contracted Real Estate Consultant	-	-	-	-	-	15
16	352,292	428,007	594,750	16	Contracted Services	585,290	610,290	610,290	610,290	-	16
17	-	-	-	17	Contracted Web Designer, Maintenance	-	-	-	-	-	17
18	-	-	-	18	Contracted Graphic Designer	-	-	-	-	-	18
19	-	-	-	19	Payments to Partners of Jointly-Held Grants	-	-	-	-	-	19
20	250	250	250	20	Audit Filing Fee	250	250	250	250	-	20
21	470	2,102	250	21	Bank/LGIP Fees	250	250	250	250	-	21
22	200	220	250	22	Bulk Mail Permit Renewal	250	250	250	250	-	22
23	7,819	5,832	7,000	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	4,000	4,000	4,000	4,000	-	23
24	4,349	5,561	9,950	24	License and Fees	9,450	9,450	9,450	9,450	-	24
25	-	-	-	25							25
26	12,103	12,391	17,456	26	Utilities	18,840	18,840	18,840	18,840	-	26
27	11,085	10,859	19,340	27	Telecommunications	16,590	16,590	16,590	16,590	-	27
28	35,922	59,478	51,160	28	Repairs/Maintenance	50,330	50,330	50,330	50,330	-	28
29	8,275	8,644	9,500	29	Insurance	10,000	10,000	10,000	10,000	-	29
30	8,870	11,411	11,150	30	Office Supplies	8,050	8,050	8,050	8,050	-	30
31	2,362	3,789	6,450	31	Postage/Delivery	7,150	7,150	7,150	7,150	-	31
32	3,621	875	20,990	32	Printing/Copying	16,340	16,340	16,340	16,340	-	32
33	1,875	8,741	15,925	33	Office Furnishings and Equipment	22,950	22,950	22,950	22,950	-	33

DETAILED EXPENDITURES

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17						
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental		
34	12,215	8,705	31,200	34	Advertising	15,000	15,000	15,000	15,000	-	34
35	-	17	12,200	35	Signage, Banners, Displays	21,950	21,950	21,950	21,950	-	35
36	-	575	12,000	36	Public Relations Promo	11,750	11,750	11,750	11,750	-	36
37	11,894	6,906	10,370	37	Dues	12,480	12,480	12,480	12,480	-	37
38	1,809	4,885	8,025	38	Subscriptions	10,450	10,450	10,450	10,450	-	38
39	71,400	104,305	144,975	39	Program Supplies (not Cost Share)	125,850	135,850	135,850	135,850	-	39
40	14,186	12,955	25,500	40	Plants & Materials	25,300	25,300	25,300	25,300	-	40
41	1,720	4,441	5,800	41	Rent Space: Mtg/Wkshp/Storage/Event/Sale	5,200	5,200	5,200	5,200	-	41
42	14,206	14,336	24,560	42	Equipment Rental/Lease	12,980	12,980	12,980	12,980	-	42
43	13,435	12,565	18,700	43	Vehicles: Rent/Lease	17,500	17,500	17,500	17,500	-	43
44	7,004	12,496	20,000	44	Training/Development: Staff	20,000	20,000	20,000	20,000	-	44
45	310	220	2,000	45	Training/Development: Board	2,000	2,000	2,000	2,000	-	45
46	4,142	6,537	20,000	46	Out of Town Travel: Staff	21,000	21,000	21,000	21,000	-	46
47	601	275	2,000	47	Out of Town Travel: Board	2,000	2,000	2,000	2,000	-	47
48	11,105	8,023	12,830	48	Local Mileage, Parking, Bus: Staff	12,000	12,000	12,000	12,000	-	48
49	-	-	500	49	Local Mileage, Parking, Bus: Board	500	500	500	500	-	49
50	2,598	5,737	10,000	50	Vol/Board/Staff/Cooperator Recognition	10,300	10,300	10,300	10,300	-	50
51	6,130	6,897	8,100	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	7,950	7,950	7,950	7,950	-	51
52	36	54	500	52	Misc Expenses	650	650	650	650	-	52
53	-	-	-	53							53
54				54							54
55	647,155	805,190	1,190,595	55	TOTAL MATERIALS AND SERVICES	1,131,200	1,166,200	1,166,200	1,166,200	-	55
56				56							56
57				57	CAPITAL OUTLAY						57
58	3,194	48,030	43,700	58	Office/Field Equipment	8,200	8,200	8,200	8,200	-	58
59	-	-	-	59	Vehicles	-	-	-	-	-	59
60	104,680	57,212	144,700	60	Improvements to Real Property	387,500	412,500	384,500	384,500	-	60
61				61							61
62	107,874	105,242	188,400	62	TOTAL CAPITAL OUTLAY	395,700	420,700	392,700	392,700	-	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

DETAILED EXPENDITURES

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17						
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental		
69	-	-	328,265	69	CONTINGENCIES	375,180	325,180	295,180	295,180	-	69
70	-	-	328,265	70	Contingency	375,180	325,180	295,180	295,180	-	70
71				71							71
72	1,997,000	1,997,000	2,087,905	72	TRANSFERS TO SPECIAL FUNDS	1,624,820	1,986,120	2,044,120	2,044,120	-	72
73	998,500	998,500	966,405	73	Transfer to Land Conservation Fund	500,000	861,300	994,300	994,300	-	73
74	998,500	998,500	1,121,500	74	Transfer to Projects & Cost Share Fund	1,124,820	1,124,820	1,049,820	1,049,820	-	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	1,997,000	1,997,000	2,416,170	80	TOTAL TRANSFERS & CONTINGENCIES	2,000,000	2,311,300	2,339,300	2,339,300	-	80
81				81							81
82	3,881,705	4,285,162	5,551,409	82	Total Expenditures	5,333,646	5,704,946	5,704,946	5,704,946	-	82
83	2,366,768	2,338,165	1,404,682	83	UNAPPROPRIATED ENDING FUND BALANCE	1,190,844	830,945	830,945	830,945		83
84	6,248,472	6,623,327	6,956,091	84	TOTAL REQUIREMENTS	6,524,490	6,535,891	6,535,891	6,535,891	-	84

DETAILED EXPENDITURES
Finance & Operations

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17					
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental	
				PERSONNEL SERVICES						
1	183,116	174,563	322,533	1	Salaries and Wages (Total of 4.5 FTE)	329,804	329,804	329,804	329,804	1
2	18,051	20,568	30,820	2	Payroll Taxes	31,449	31,449	31,449	31,449	2
3	756	631	2,832	3	Worker's Comp Insurance Policy	1,710	1,710	1,710	1,710	3
4	46,187	43,110	67,953	4	Employee Benefits	67,235	67,235	67,235	67,235	4
5				5	Overtime					5
6				6	Temporary Employees					6
7				7						7
8	248,110	238,871	424,137	8	TOTAL PERSONNEL SERVICES	430,198	430,198	430,198	430,198	- 8
9				9						9
				MATERIALS AND SERVICES						
10				10						10
11	15,000	15,000	17,014	11	Contracted Bookkeeper	21,000	21,000	21,000	21,000	11
12	4,600	4,600	5,600	12	Contracted Audit Services	10,000	10,000	10,000	10,000	12
13	2,320	3,320	8,000	13	Contracted Attorney	5,000	5,000	5,000	5,000	13
14	120		-	14	Contracted Services for Office Move	-	-	-	-	14
15			-	15	Contracted Real Estate Consultant	-	-	-	-	15
16	34,751	38,300	14,000	16	Contracted Services	25,000	25,000	25,000	25,000	16
17			-	17	Contracted Web Designer, Maintenance		-	-	-	17
18			-	18	Contracted Graphic Designer		-	-	-	18
19			-	19	Payments to Partners of Jointly-Held Grants	-	-	-	-	19
20	250	250	250	20	Audit Filing Fee	250	250	250	250	20
21	429	763	250	21	Bank/LGIP Fees	250	250	250	250	21
22	200	220	250	22	Bulk Mail Permit Renewal	250	250	250	250	22
23	7,621	5,832	7,000	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	4,000	4,000	4,000	4,000	23
24	1,762	1,454	5,450	24	License and Fees	6,150	6,150	6,150	6,150	24
25			-	25			-	-	-	25
26	5,568	6,068	7,000	26	Utilities	7,500	7,500	7,500	7,500	26
27	8,324	7,312	10,000	27	Telecommunications	8,400	8,400	8,400	8,400	27
28	27,668	28,911	29,960	28	Repairs/Maintenance	27,930	27,930	27,930	27,930	28
29	8,275	8,644	9,500	29	Insurance	10,000	10,000	10,000	10,000	29
30	7,424	8,373	9,000	30	Office Supplies	6,000	6,000	6,000	6,000	30
31	315	399	500	31	Postage/Delivery	1,000	1,000	1,000	1,000	31
32	332	518	1,000	32	Printing/Copying	2,000	2,000	2,000	2,000	32
33	112	3,262	7,500	33	Office Furnishings and Equipment	13,050	13,050	13,050	13,050	33

DETAILED EXPENDITURES
Finance & Operations

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17					
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental	
34	2,221	659	500	34 Advertising	1,500	1,500	1,500	1,500		34
35			-	35 Signage, Banners, Displays	250	250	250	250		35
36			500	36 Public Relations Promo	250	250	250	250		36
37	11,325	6,185	8,470	37 Dues	9,550	9,550	9,550	9,550		37
38	791	952	1,125	38 Subscriptions	2,200	2,200	2,200	2,200		38
39		256	5,000	39 Program Supplies (not Cost Share)	1,000	1,000	1,000	1,000		39
40			500	40 Plants & Materials	300	300	300	300		40
41		2,800	-	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	300	300	300	300		41
42			500	42 Equipment Rental/Lease	2,980	2,980	2,980	2,980		42
43			-	43 Vehicles: Rent/Lease	-	-	-	-		43
44	1,414	2,534	4,500	44 Training/Development: Staff	4,500	4,500	4,500	4,500		44
45	310	120	2,000	45 Training/Development: Board	2,000	2,000	2,000	2,000		45
46	1,712	4,362	4,500	46 Out of Town Travel: Staff	4,500	4,500	4,500	4,500		46
47	601	275	2,000	47 Out of Town Travel: Board	2,000	2,000	2,000	2,000		47
48	408	2,152	1,000	48 Local Mileage, Parking, Bus: Staff	1,500	1,500	1,500	1,500		48
49			500	49 Local Mileage, Parking, Bus: Board	500	500	500	500		49
50	1,701	2,877	6,300	50 Vol/Board/Staff/Cooperator Recognition	6,300	6,300	6,300	6,300		50
51	2,187	5,500	3,600	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	3,900	3,900	3,900	3,900		51
52			-	52 Misc Expenses		-	-	-		52
53				53						53
54				54						54
55	147,741	161,897	173,269	55 TOTAL MATERIALS AND SERVICES	191,310	191,310	191,310	191,310		55
56				56						56
57				57 CAPITAL OUTLAY						57
58			-	58 Office/Field Equipment		-	-	-		58
59			-	59 Vehicles		-	-	-		59
60		8,000	31,000	60 Improvements to Real Property	15,000	15,000	15,000	15,000		60
61				61						61
62	-	8,000	31,000	62 TOTAL CAPITAL OUTLAY	15,000	15,000	15,000	15,000		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

**FORM
LB 31**

**DETAILED EXPENDITURES
Finance & Operations**

EMSWCD Budget 16-17 Adopted

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17						
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	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	395,850	408,769	628,406	82	Total Expenditures	636,508	636,508	636,508	636,508	-	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	395,850	408,769	628,406	84	TOTAL REQUIREMENTS	636,508	636,508	636,508	636,508	-	84

DETAILED EXPENDITURES
Rural Lands Program

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17					
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental	
				PERSONNEL SERVICES						
1	285,612	362,809	439,400	1 Salaries and Wages (Total of 7.0 FTE)	446,322	446,322	446,322	446,322		1
2	27,864	34,407	42,743	2 Payroll Taxes	43,356	43,356	43,356	43,356		2
3	8,448	7,042	15,647	3 Worker's Comp Insurance Policy	12,980	12,980	12,980	12,980		3
4	70,572	81,340	101,632	4 Employee Benefits	105,245	105,245	105,245	105,245		4
5		937	3,990	5 Overtime	2,561	2,561	2,561	2,561		5
6				6 Temporary Employees (Total of 0.13 FTE)	6,695	6,695	6,695	6,695		6
7				7						7
8	392,496	486,536	603,412	8 TOTAL PERSONNEL SERVICES	617,158	617,158	617,158	617,158	-	8
9				9						9
				MATERIALS AND SERVICES						
10				10						10
11			-	11 Contracted Bookkeeper		-	-	-	-	11
12			-	12 Contracted Audit Services		-	-	-	-	12
13	80	1,320	500	13 Contracted Attorney	500	500	500	500		13
14			-	14 Contracted Services for Office Move		-	-	-		14
15			-	15 Contracted Real Estate Consultant		-	-	-		15
16	276,902	322,045	331,000	16 Contracted Services	324,000	324,000	324,000	324,000		16
17			-	17 Contracted Web Designer, Maintenance		-	-	-		17
18			-	18 Contracted Graphic Designer		-	-	-		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	475	1,849	1,500	24 License and Fees	300	300	300	300		24
25			-	25		-	-	-		25
26			-	26 Utilities		-	-	-		26
27	2,160	2,220	4,000	27 Telecommunications	2,250	2,250	2,250	2,250		27
28		3,305	-	28 Repairs/Maintenance		-	-	-		28
29			-	29 Insurance		-	-	-		29
30	100	136	500	30 Office Supplies	200	200	200	200		30
31	264	176	500	31 Postage/Delivery	500	500	500	500		31
32	1,209		500	32 Printing/Copying	1,500	1,500	1,500	1,500		32
33		983	3,500	33 Office Furnishings and Equipment	4,400	4,400	4,400	4,400		33

DETAILED EXPENDITURES

Rural Lands Program

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17				
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental
34	486	2,166	1,500	34 Advertising	1,500	1,500	1,500	1,500	34
35			1,000	35 Signage, Banners, Displays	2,500	2,500	2,500	2,500	35
36		42	500	36 Public Relations Promo	500	500	500	500	36
37	178	385	500	37 Dues	280	280	280	280	37
38	100	2,600	5,000	38 Subscriptions	3,500	3,500	3,500	3,500	38
39	44,759	61,502	75,500	39 Program Supplies (not Cost Share)	60,600	60,600	60,600	60,600	39
40			-	40 Plants & Materials		-	-	-	40
41	1,170	637	1,500	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,500	1,500	1,500	1,500	41
42	572	1,062	2,000	42 Equipment Rental/Lease	500	500	500	500	42
43	13,435	11,980	10,500	43 Vehicles: Rent/Lease	10,500	10,500	10,500	10,500	43
44	2,755	4,942	7,000	44 Training/Development: Staff	7,000	7,000	7,000	7,000	44
45		100	-	45 Training/Development: Board		-	-	-	45
46		957	7,000	46 Out of Town Travel: Staff	7,000	7,000	7,000	7,000	46
47			-	47 Out of Town Travel: Board		-	-	-	47
48	5,126	1,008	3,680	48 Local Mileage, Parking, Bus: Staff	1,500	1,500	1,500	1,500	48
49			-	49 Local Mileage, Parking, Bus: Board		-	-	-	49
50	104	612	500	50 Vol/Board/Staff/Cooperator Recognition	500	500	500	500	50
51	687	248	1,000	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	500	500	500	500	51
52			-	52 Misc Expenses		-	-	-	52
53			-	53					53
54				54					54
55	350,561	420,275	459,180	55 TOTAL MATERIALS AND SERVICES	431,530	431,530	431,530	431,530	- 55
56				56					56
57				57 CAPITAL OUTLAY					57
58			-	58 Office/Field Equipment		-	-	-	- 58
59	-		-	59 Vehicles		-	-	-	- 59
60	-		28,000	60 Improvements to Real Property	300,000	300,000	272,000	272,000	60
61				61					61
62	-	-	28,000	62 TOTAL CAPITAL OUTLAY	300,000	300,000	272,000	272,000	- 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

**FORM
LB 31**

DETAILED EXPENDITURES

Rural Lands Program

EMSWCD Budget 16-17 Adopted

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17						
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	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	743,056	906,810	1,090,592	82	Total Expenditures	1,348,688	1,348,688	1,320,688	1,320,688	-	82
83	-			83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	743,056	906,810	1,090,592	84	TOTAL REQUIREMENTS	1,348,688	1,348,688	1,320,688	1,320,688	-	84

DETAILED EXPENDITURES
Urban Lands Program

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				(Includes Naturescaping & Native Plant Sale) EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17							
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental			
				PERSONNEL SERVICES								
1	187,161	245,931	260,270	1	Salaries and Wages (Total of 4.0 FTE)	265,904	265,904	265,904	265,904		1	
2	18,175	23,517	25,191	2	Payroll Taxes	25,681	25,681	25,681	25,681		2	
3	882	735	1,377	3	Worker's Comp Insurance Policy	990	990	990	990		3	
4	43,944	55,572	59,650	4	Employee Benefits	61,114	61,114	61,114	61,114		4	
5		1,027	1,250	5	Overtime	1,266	1,266	1,266	1,266		5	
6				6	Temporary Employees						6	
7				7							7	
8	250,162	326,782	347,738	8	TOTAL PERSONNEL SERVICES	354,955	354,955	354,955	354,955		- 8	
9				9							9	
10				10	MATERIALS AND SERVICES							10
11	390	260	-	11	Contracted Bookkeeper		-	-	-		11	
12			-	12	Contracted Audit Services		-	-	-		12	
13		80	-	13	Contracted Attorney	3,000	3,000	3,000	3,000		13	
14			-	14	Contracted Services for Office Move		-	-	-		14	
15			-	15	Contracted Real Estate Consultant		-	-	-		15	
16	30,338	31,780	134,500	16	Contracted Services	146,000	146,000	146,000	146,000		16	
17			-	17	Contracted Web Designer, Maintenance		-	-	-		17	
18			-	18	Contracted Graphic Designer		-	-	-		18	
19			-	19	Payments to Partners of Jointly-Held Grants		-	-	-		19	
20			-	20	Audit Filing Fee		-	-	-		20	
21	41	1,314	-	21	Bank/LGIP Fees		-	-	-		21	
22			-	22	Bulk Mail Permit Renewal		-	-	-		22	
23			-	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-	-		23	
24	390	177	-	24	License and Fees		-	-	-		24	
25			-	25			-	-	-		25	
26			-	26	Utilities		-	-	-		26	
27	100	38	3,600	27	Telecommunications	3,600	3,600	3,600	3,600		27	
28	43	148	-	28	Repairs/Maintenance		-	-	-		28	
29			-	29	Insurance		-	-	-		29	
30	960	2,205	500	30	Office Supplies	500	500	500	500		30	
31	1,331	2,882	4,500	31	Postage/Delivery	4,500	4,500	4,500	4,500		31	
32	1,395	357	15,200	32	Printing/Copying	7,500	7,500	7,500	7,500		32	
33	380	2,975	1,500	33	Office Furnishings and Equipment	1,500	1,500	1,500	1,500		33	

DETAILED EXPENDITURES
Urban Lands Program

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17				
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental
				(Includes Naturescaping & Native Plant Sale)					
34	8,758	4,914	25,000	34 Advertising	7,500	7,500	7,500	7,500	34
35		17	7,200	35 Signage, Banners, Displays	7,000	7,000	7,000	7,000	35
36		533	11,000	36 Public Relations Promo	11,000	11,000	11,000	11,000	36
37	57	86	-	37 Dues		-	-	-	37
38	314	1,288	1,500	38 Subscriptions	3,500	3,500	3,500	3,500	38
39	2,441	12,202	33,000	39 Program Supplies (not Cost Share)	22,000	22,000	22,000	22,000	39
40	14,186	12,940	25,000	40 Plants & Materials	25,000	25,000	25,000	25,000	40
41	550	745	3,500	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,000	3,000	3,000	3,000	41
42	4,587	5,019	4,500	42 Equipment Rental/Lease	4,500	4,500	4,500	4,500	42
43		584	8,200	43 Vehicles: Rent/Lease	7,000	7,000	7,000	7,000	43
44	1,939	3,049	4,000	44 Training/Development: Staff	4,000	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	4,000	46
47			-	47 Out of Town Travel: Board		-	-	-	47
48	2,012	2,005	3,500	48 Local Mileage, Parking, Bus: Staff	3,000	3,000	3,000	3,000	48
49			-	49 Local Mileage, Parking, Bus: Board		-	-	-	49
50	692	1,364	3,000	50 Vol/Board/Staff/Cooperator Recognition	3,000	3,000	3,000	3,000	50
51	3,151	603	2,500	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	2,500	2,500	2,500	2,500	51
52			-	52 Misc Expenses		-	-	-	52
53				53					53
54				54					54
55	74,054	87,564	295,700	55 TOTAL MATERIALS AND SERVICES	273,600	273,600	273,600	273,600	- 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

FORM
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DETAILED EXPENDITURES

Urban Lands Program

EMSWCD Budget 16-17 Adopted

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				(Includes Naturescaping & Native Plant Sale) EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17								
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	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	324,216	414,346	643,438	82	Total Expenditures					628,555	628,555	-	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE								83
84	324,216	414,346	643,438	84	TOTAL REQUIREMENTS					628,555	628,555	-	84

FORM
LB 31

DETAILED EXPENDITURES
Conservation Legacy Program
(Formerly Land Legacy & Grants Program)

EMSWCD Budget 16-17 Adopted

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17					
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental	
34	750	966	1,000	34	Advertising	1,300	1,300	1,300	1,300	34
35			-	35	Signage, Banners, Displays	8,200	8,200	8,200	8,200	35
36			-	36	Public Relations Promo		-	-	-	36
37	250	250	1,400	37	Dues	2,650	2,650	2,650	2,650	37
38	400	45	300	38	Subscriptions	1,250	1,250	1,250	1,250	38
39	20	1,772	750	39	Program Supplies (not Cost Share)	2,300	12,300	12,300	12,300	39
40		16	-	40	Plants & Materials		-	-	-	40
41		259	800	41	Rent Space: Mtg/Wkshop/Storage/Event/Sale	400	400	400	400	41
42			-	42	Equipment Rental/Lease		-	-	-	42
43			-	43	Vehicles: Rent/Lease		-	-	-	43
44	531	1,657	3,000	44	Training/Development: Staff	3,000	3,000	3,000	3,000	44
45			-	45	Training/Development: Board		-	-	-	45
46	1,715	1,052	3,000	46	Out of Town Travel: Staff	3,000	3,000	3,000	3,000	46
47			-	47	Out of Town Travel: Board		-	-	-	47
48	1,011	1,554	1,250	48	Local Mileage, Parking, Bus: Staff	2,100	2,100	2,100	2,100	48
49			-	49	Local Mileage, Parking, Bus: Board		-	-	-	49
50	100	612	200	50	Vol/Board/Staff/Cooperator Recognition	500	500	500	500	50
51	86	270	500	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	550	550	550	550	51
52			-	52	Misc Expenses	150	150	150	150	52
53			-	53						53
54				54						54
55	15,472	48,260	141,900	55	TOTAL MATERIALS AND SERVICES	91,650	126,650	126,650	126,650	- 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		25,000	25,000	25,000	60
61				61						61
62	-	-	-	62	TOTAL CAPITAL OUTLAY	-	25,000	25,000	25,000	- 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

FORM
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DETAILED EXPENDITURES
Conservation Legacy Program
 (Formerly Land Legacy & Grants Program)

EMSWCD Budget 16-17 Adopted

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17						
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	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	172,462	269,404	406,749	82	Total Expenditures	366,076	426,076	426,076	426,076	-	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	172,462	269,404	406,749	84	TOTAL REQUIREMENTS	366,076	426,076	426,076	426,076	-	84

DETAILED EXPENDITURES

East Multnomah SWCD

Headwaters Farm Incubator Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17						
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental		
		3,200	34	Advertising	3,200	3,200	3,200	3,200		34	
		4,000	35	Signage, Banners, Displays	4,000	4,000	4,000	4,000		35	
		-	36	Public Relations Promo		-	-	-		36	
	85	-	37	Dues		-	-	-		37	
	203	100	38	Subscriptions		-	-	-		38	
	24,180	28,574	39	Program Supplies (not Cost Share)	39,950	39,950	39,950	39,950		39	
		-	40	Plants & Materials		-	-	-		40	
		-	41	Rent Space: Mtg/Wkshop/Storage/Event/Sale		-	-	-		41	
	9,047	8,255	42	Equipment Rental/Lease	5,000	5,000	5,000	5,000		42	
		-	43	Vehicles: Rent/Lease		-	-	-		43	
	365	315	44	Training/Development: Staff	1,500	1,500	1,500	1,500		44	
		-	45	Training/Development: Board		-	-	-		45	
	715	166	46	Out of Town Travel: Staff	2,500	2,500	2,500	2,500		46	
		-	47	Out of Town Travel: Board		-	-	-		47	
	2,548	1,305	48	Local Mileage, Parking, Bus: Staff	3,900	3,900	3,900	3,900		48	
		-	49	Local Mileage, Parking, Bus: Board		-	-	-		49	
		272	50	Vol/Board/Staff/Cooperator Recognition		-	-	-		50	
	19	276	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	500	500	500	500		51	
	36	54	52	Misc Expenses	500	500	500	500		52	
			53							53	
			54							54	
	59,328	87,193	120,546	55	TOTAL MATERIALS AND SERVICES	143,110	143,110	143,110	143,110	-	55
			56							56	
			57	CAPITAL OUTLAY						57	
	3,194	48,030	58	Office/Field Equipment	8,200	8,200	8,200	8,200		58	
		-	59	Vehicles		-	-	-		59	
	104,680	49,212	60	Improvements to Real Property	72,500	72,500	72,500	72,500		60	
			61							61	
	107,874	97,242	129,400	62	TOTAL CAPITAL OUTLAY	80,700	80,700	80,700	80,700	-	62
			63							63	
			64	DEBT SERVICE						64	
			65	Payments to Principle						65	
			66	Interest and Fees						66	
			67							67	
	-	-	68	TOTAL DEBT SERVICE	-	-	-	-	-	-	68

DETAILED EXPENDITURES

East Multnomah SWCD

Headwaters Farm Incubator Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2016-17								
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	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	249,120	288,834	366,054	82	Total Expenditures					353,819	353,819	-	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE								83
84	249,120	288,834	366,054	84	TOTAL REQUIREMENTS					353,819	353,819	-	84

FORM
LB 10

SPECIAL FUNDS

EMSWCD Budget 16-17 Adopted

Land Conservation Fund **East Multnomah SWCD**
RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Modified Accrual Basis

Historical Data			DESCRIPTION	Budget for Next Year 2016-17							
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16		Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental			
			RESOURCES								
1	4,131,364	4,155,595	4,175,095	1	Beginning Fund Balance	5,164,687	5,164,687	5,164,687	5,164,687		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	998,500	998,500	966,405	5	Transfer from General Fund	500,000	861,300	994,300	994,300		5
6	25,731	23,187	21,000	6	Interest	26,000	26,000	26,000	26,000		6
7			250,000	7	Anticipated NRCS Ag Lands Easement funds						7
8				8							8
9	5,155,595	5,177,282	5,412,500	9	Total resources, except taxes to be levied	5,690,687	6,051,987	6,184,987	6,184,987		- 9
10	-		-	10	Taxes necessary to balance		-	-	-		- 10
11	-		-	11	Taxes collected in year levied		-	-	-		- 11
12	5,155,595	5,177,282	5,412,500	12	TOTAL RESOURCES	5,690,687	6,051,987	6,184,987	6,184,987		- 12
13				13							13
14				14	REQUIREMENTS - CAPITAL OUTLAY						14
15	1,000,000	1,000,000	5,162,500	15	Purchase of Easements and Real Property	2,000,000	5,801,987	5,934,987	5,934,987		15
16			250,000	16	External Stewardship Endowment Funds	60,000	250,000	250,000	250,000		16
17				17	TOTAL CAPITAL OUTLAY	2,060,000	6,051,987	6,184,987	6,184,987		- 17
18				18							18
19				19	REQUIREMENTS - MATERIALS & SERVICES						19
20				20							20
21				21	TOTAL MATERIALS & SERVICES	-	-	-	-		- 21
22				22							22
23	1,000,000	1,000,000	5,412,500	23	Total Expenses	2,060,000	6,051,987	6,184,987	6,184,987		- 23
24				24							24
25				25							25
26				26							26
27	4,155,595	4,177,282	-	27	Ending Fund Balance	3,630,687	-	-	-		- 27
28	5,155,595	5,177,282	5,412,500	28	TOTAL REQUIREMENTS	5,690,687	6,051,987	6,184,987	6,184,987		- 28

FORM
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SPECIAL FUNDS
Projects & Grants Fund
(Formerly Projects & Cost Share Fund)

EMSWCD Budget 16-17 Adopted

East Multnomah SWCD

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

	Historical Data			DESCRIPTION	Budget for Next Year 2016-17					
	Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16		Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental	
				RESOURCES						
1	1,673,455	1,431,732	775,000	1 Beginning Fund Balance	1,174,480	1,174,480	1,174,480	1,174,480		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	998,500	998,500	1,121,500	5 Transfer from General Fund	1,124,820	1,124,820	1,049,820	1,049,820		5
6	9,357	8,432	6,000	6 Interest	6,000	6,000	6,000	6,000		6
7				7 Misc Income (Rebates/Refunds etc.)						7
8				8						8
9	2,681,311	2,438,664	1,902,500	9 Total resources, except taxes to be levied	2,305,300	2,305,300	2,230,300	2,230,300		9
10	-			10 Taxes necessary to balance						10
11	-			11 Taxes collected in year levied						11
12	2,681,311	2,438,664	1,902,500	12 TOTAL RESOURCES	2,305,300	2,305,300	2,230,300	2,230,300		12
13				13						13
14				14 REQUIREMENTS - MATERIALS & SERVICES						14
15	888,014	885,797	1,377,500	15 PIC (Prtnrs In Conservation) Grants-new awards	800,000	750,000	750,000	750,000		15
16				16 PIC (Prtnrs In Conservation) Grants-prior outstandin	940,300	890,300	890,300	890,300		16
17	14,622	7,457	50,000	17 CLIP (Cost Share to Landowners)-new awards	75,000	75,000	75,000	75,000		17
18				18 CLIP (Cost Share to Landowners)-prior outstanding	15,000	15,000	15,000	15,000		18
19	39,789	42,035	50,000	19 SPACE (Small Proj & Community Event) Grants	50,000	50,000	50,000	50,000		19
20	307,154	222,585	150,000	20 Strategic Conservation Investments	150,000	150,000	75,000	75,000		20
21		75,000	75,000	21 Strategic Partnerships (Formerly Watershed Council Support)	75,000	175,000	175,000	175,000		21
22		174,999	200,000	22 Outdoor School Support	200,000	200,000	200,000	200,000		22
23				23 TOTAL MATERIALS & SERVICES	2,305,300	2,305,300	2,230,300	2,230,300		23
24			-	24						24
25	1,249,580	1,407,874	1,902,500	25 Total Expenses	2,305,300	2,305,300	2,230,300	2,230,300		25
26			-	26						26
27				27						27
28				28						28
29	1,431,732	1,030,790	-	29 Ending Fund Balance	-	-	-	-		29
30	2,681,311	2,438,664	1,902,500	30 TOTAL REQUIREMENTS	2,305,300	2,305,300	2,230,300	2,230,300		30

FORM
LB 10

SPECIAL FUNDS

EMSWCD Budget 16-17 Adopted

Partner Grants Management Fund
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			Budget for Next Year 2016-17		Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	Supplemental		
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16									
RESOURCES											
1	-	-		1	Beginning Fund Balance		-	-	-		1
2	-			2	Working capital (accrual basis)						2
3	-			3	Previously levied taxes estimated to be received						3
4	-			4	Earning from temporary investments						4
5	-			5	Transfer from General Fund						5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	25,000	25,000	25,000		6
7				7							7
8				8							8
9	-	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	25,000	25,000	-	9
10	-		-	10	Taxes necessary to balance					-	10
11	-		-	11	Taxes collected in year levied					-	11
12	-	-	25,000	12	TOTAL RESOURCES	25,000	25,000	25,000	25,000	-	12
13				13							13
14				14	REQUIREMENTS - MATERIALS & SERVICES						14
15			25,000	15	OWEB Small Grants	25,000	25,000	25,000	25,000		15
16	-		-	16	Other Grants						16
17			-	17	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	25,000	-	17
18			-	18							18
19			-	19							19
20			-	20							20
21			-	21							21
22	-	-	25,000	22	Total Expenses	25,000	25,000	25,000	25,000	-	22
23				23							23
24				24							24
25				25							25
26				26							26
27	-	-	-	27	Ending Fund Balance	-	-	-	-	-	27
28	-	-	25,000	28	TOTAL REQUIREMENTS	25,000	25,000	25,000	25,000	-	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 2016-17								
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16	Proposed Budget as of 3/7/2016		Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	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							- 25
26	-	-	-	26	Ending Fund Balance	-	-	-	-	-	- 26
27	-	-	-	27	TOTAL REQUIREMENTS	-	-	-	-	-	- 27

** Dissolved fund balance transfers to General Fund

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					Budget for Next Year 2016-17						
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016		Supplemental	
RESOURCES				REQUIREMENTS							
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							15
16				16	DEBT SERVICE						16
17				17	Payments to Principal						17
18				18	Interest and Fees						18
19				19							19
20	-	-	-	20	TOTAL DEBT SERVICE	-	-	-	-	-	20
21			-	21	Transfer to General Fund**						21
22				22							22
23				23							23
24	-	-	-	24	Ending Fund Balance	-	-	-	-	-	24
25	-	-	-	25	TOTAL REQUIREMENTS	-	-	-	-	-	25

SPECIAL FUNDS

EMSWCD Budget 16-17 Adopted

FORM
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Agency Fund

East Multnomah SWCD

<i>Modified Accrual Basis</i>				RESOURCE AND REQUIREMENTS	<i>Modified Accrual Basis</i>				
Historical Data			DESCRIPTION		Budget for Next Year 2016-17				Supplemental
Actual Second Preceding Year 2013-14	Actual First Preceding Year 2014-15	Adopted Budget Year 2015-16			Proposed Budget as of 3/7/2016	Revisions for Budget Comm Mtg 3/28/2016	Approved by Budget Committee 4/4/2016	Adopted by Board 6/13/2016	
				RESOURCES					
1	-	-	-	1 Beginning Fund Balance		-	-	-	-
2	-	-	-	2 Working capital (accrual basis)		-	-	-	-
3				3 Previously levied taxes estimated to be received		-	-		3
4				4 Earning from temporary investments		-	-		4
5	-	-	-	5		-	-	-	-
6	-	-	-	6		-	-	-	-
7				7					7
8				8					8
9	-	-	-	9 Total resources, except taxes to be levied	-	-	-	-	-
10	-	-	-	10 Taxes necessary to balance	-	-	-	-	-
11				11 Taxes collected in year levied		-	-		11
12	-	-	-	12 TOTAL RESOURCES	-	-	-	-	-
13				13					13
				REQUIREMENTS					
15	-	-	-	15		-	-	-	-
16	-	-	-	16		-	-	-	-
17				17					17
18	-	-	-	18 Total Expenses	-	-	-	-	-
19				19					19
20				20					20
21				21					21
22	-	-	-	22 Fiscal Mgmt. Fees	-	-	-	-	-
23				23					23
24				24					24
25				25					25
26	-	-	-	26 Unappropriated Ending Fund Balance	-	-	-	-	-
27	-	-	-	27 TOTAL REQUIREMENTS	-	-	-	-	-