

RESOURCES

GENERAL FUND

East Multnomah SWCD

Modified Accrual Basis

| Historical Data | | | | RESOURCE DESCRIPTION | Budget for Next Year 2018-19 | | | | | |
|--|---|--------------------------------|------------------|--|--------------------------------------|--|---|---------------------------------|--------------|----|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | |
| | | | | | | | | | | |
| 1 | 2,338,165 | 2,185,438 | 1,880,245 | 1 Beginning Fund Balance | 1,360,000 | | | | | 1 |
| 2 | | | 99,732 | 2 Previously levied taxes estimated to be received | 90,000 | | | | | 2 |
| 3 | | | - | 3 | | | | | | 3 |
| 4 | | | - | 4 OTHER RESOURCES | | | | | | 4 |
| 5 | 21,774 | 21,774 | 21,774 | 5 Op: ODA Administrative Grant | 23,546 | | | | | 5 |
| 6 | 17,210 | 34,388 | 23,000 | 6 Op: Interest on Bank/LGIP Accts | 28,000 | | | | | 6 |
| 7 | 3,278 | 21,908 | 5,000 | 7 Op: Misc. (Refunds, Rebates, etc) | 5,000 | | | | | 7 |
| 8 | | | - | 8 Op: | | | | | | 8 |
| 9 | | | | 9 Op: | | | | | | 9 |
| 10 | | | - | 10 Op: | | | | | | 10 |
| 11 | | | - | 11 Op: | | | | | | 11 |
| 12 | | | - | 12 Op: | | | | | | 12 |
| 13 | 42,694 | 51,802 | 28,400 | 13 CL/HIP: Rental Income | 38,900 | | | | | 13 |
| 14 | | | - | 14 CL: | | | | | | 14 |
| 15 | | | 2,000 | 15 RL: Reimbursements from Partners | 2,000 | | | | | 15 |
| 16 | 50,900 | 50,900 | 50,900 | 16 RL: ODA Scope of Work Funds | 54,942 | | | | | 16 |
| 17 | | | | 17 RL: | | | | | | 17 |
| 18 | | | - | 18 RL: | | | | | | 18 |
| 19 | | | - | 19 RL: | | | | | | 19 |
| 20 | | | 5,000 | 20 HIP: Reimbursements | 5,000 | | | | | 20 |
| 21 | | | - | 21 HIP: | | | | | | 21 |
| 22 | 26,931 | 31,055 | 35,000 | 22 UL: Plant Sale Revenue (Gross Sales) | 35,000 | | | | | 22 |
| 23 | | | | 23 UL: NCR Workshop Sponsors | | | | | | 23 |
| 24 | | | - | 24 UL: | | | | | | 24 |
| 25 | | | - | 25 UL: | | | | | | 25 |
| 26 | | | | 26 | | | | | | 26 |
| 27 | | | | 27 Transferred from Building Reserve Fund | | | | | | 27 |
| 28 | | | | 28 Transferred from Debt Service Fund | | | | | | 28 |
| 29 | | | | 29 | | | | | | 29 |
| 30 | 2,500,952 | 2,397,265 | 2,151,051 | 30 Total resources, except taxes to be levied | 1,642,388 | - | - | - | - | 30 |
| 31 | 4,292,994 | 4,536,642 | 4,577,940 | 31 Taxes necessary to balance | 4,742,473 | - | - | - | - | 31 |
| 32 | | | | 32 Taxes collected in year levied | | | | | | 32 |
| 33 | 6,793,946 | 6,933,907 | 6,728,991 | 33 TOTAL RESOURCES | 6,384,861 | - | - | - | - | 33 |

**EXPENDITURE SUMMARY
GENERAL FUND**

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | |
|--|---|--------------------------------|------------------|---|--------------------------------------|--|---|---------------------------------|--------------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental |
| | | | | PERSONNEL SERVICES | | | | | |
| 1 | 402,125 | 428,761 | 455,038 | 1 Finance & Operations | 486,396 | - | - | - | - 1 |
| 2 | 477,154 | 607,007 | 662,927 | 2 Rural Lands Program | 697,153 | - | - | - | - 2 |
| 3 | 315,125 | 317,392 | 406,872 | 3 Urban Lands Program | 421,374 | - | - | - | - 3 |
| 4 | 239,943 | 231,795 | 318,607 | 4 Land Legacy & Grants Program | 346,127 | - | - | - | - 4 |
| 5 | 100,092 | 133,603 | 146,376 | 5 Headwaters Farm Incubator Program | 161,625 | - | - | - | - 5 |
| 6 | | | | 6 | | | | | 6 |
| 7 | 1,534,440 | 1,718,558 | 1,989,820 | 7 TOTAL PERSONNEL SERVICES | 2,112,675 | - | - | - | - 7 |
| 8 | | | | 8 MATERIALS AND SERVICES | | | | | 8 |
| 9 | 159,421 | 195,816 | 265,853 | 9 Finance & Operations | 237,150 | - | - | - | - 9 |
| 10 | 392,886 | 358,766 | 424,530 | 10 Rural Lands Program | 358,270 | - | - | - | - 10 |
| 11 | 72,475 | 112,638 | 311,050 | 11 Urban Lands Program | 256,500 | - | - | - | - 11 |
| 12 | 68,172 | 84,422 | 145,568 | 12 Land Legacy & Grants Program | 163,450 | - | - | - | - 12 |
| 13 | 124,111 | 129,109 | 136,572 | 13 Headwaters Farm Incubator Program | 103,785 | - | - | - | - 13 |
| 14 | | | | 14 | | | | | 14 |
| 15 | 817,066 | 880,751 | 1,283,573 | 15 TOTAL MATERIALS & SERVICES | 1,119,155 | - | - | - | - 15 |
| 16 | | | | 16 | | | | | 16 |
| 17 | | | | 17 CAPITAL OUTLAY | | | | | 17 |
| 18 | 35,122 | 11,880 | 7,000 | 18 Office/Field Equipment | 6,000 | - | - | - | - 18 |
| 19 | 12,191 | - | - | 19 Vehicles | - | - | - | - | - 19 |
| 20 | 121,783 | 242,383 | 96,000 | 20 Improvements to Real Property | 70,500 | - | - | - | - 20 |
| 21 | 169,096 | 254,263 | 103,000 | 21 TOTAL CAPITAL OUTLAY | 76,500 | - | - | - | - 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 | 966,405 | 994,300 | 1,000,000 | 29 Transfer to Land Conservation Fund | 675,000 | - | - | - | - 29 |
| 30 | 1,121,500 | 1,049,820 | 1,204,380 | 30 Transfer to Projects & Cost Share Fund | 879,000 | - | - | - | - 30 |
| 31 | - | - | - | 31 Transfer to Debt Service Fund | - | - | - | - | - 31 |
| 32 | - | - | - | 32 | | | | | - 32 |
| 33 | - | - | 298,218 | 33 Contingency | 350,000 | - | - | - | - 33 |
| 34 | 2,087,905 | 2,044,120 | 2,502,598 | 34 TOTAL TRANSFERS & CONTINGENCIES | 1,904,000 | - | - | - | - 34 |
| 35 | 4,608,508 | 4,897,692 | 5,878,991 | 35 TOTAL EXPENDITURES | 5,212,330 | - | - | - | - 35 |
| 36 | 2,185,438 | 2,036,215 | 850,000 | 36 Unappropriated Ending Fund Balance | 1,172,531 | - | - | - | - 36 |
| 37 | 6,793,946 | 6,933,907 | 6,728,991 | 37 TOTAL | 6,384,861 | - | - | - | - 37 |

DETAILED EXPENDITURES

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | | |
|--|---|--------------------------------|------------------|-------------------------------|--|--|---|---------------------------------|--------------|---|----|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | | |
| | | | | PERSONNEL SERVICES | | | | | | | |
| 1 | 1,179,886 | 1,276,556 | 1,433,310 | 1 | Salaries and Wages (Total of 20.0 FTE) | 1,522,462 | - | - | - | - | 1 |
| 2 | 110,033 | 122,103 | 140,976 | 2 | Payroll Taxes | 155,433 | - | - | - | - | 2 |
| 3 | 13,889 | 13,848 | 20,236 | 3 | Worker's Comp Insurance Policy | 21,188 | - | - | - | - | 3 |
| 4 | 217,254 | 289,651 | 357,531 | 4 | Employee Benefits | 369,774 | - | - | - | - | 4 |
| 5 | 716 | - | 1,353 | 5 | Overtime | 1,418 | - | - | - | - | 5 |
| 6 | 12,662 | 16,400 | 14,964 | 6 | Temporary Employees (Total of 0.2 FTE) | 20,949 | - | - | - | - | 6 |
| 7 | | | 21,450 | 7 | Paid Internships (Total of .5 FTE) | 21,450 | | | | | 7 |
| 8 | 1,534,440 | 1,718,558 | 1,989,820 | 8 | TOTAL PERSONNEL SERVICES | 2,112,675 | - | - | - | - | 8 |
| 9 | | | | 9 | | | | | | | 9 |
| | | | | MATERIALS AND SERVICES | | | | | | | |
| 11 | 15,000 | 20,500 | 21,000 | 11 | Contracted Bookkeeper | 21,000 | - | - | - | - | 11 |
| 12 | 4,600 | 6,200 | 5,400 | 12 | Contracted Audit Services | 5,500 | - | - | - | - | 12 |
| 13 | 11,090 | 28,216 | 32,100 | 13 | Contracted Attorney | 50,000 | - | - | - | - | 13 |
| 14 | - | - | 18,000 | 14 | Contracted Information Technology Support | 21,000 | - | - | - | - | 14 |
| 15 | 417,433 | 443,594 | 678,051 | 15 | Contracted Services | 594,960 | - | - | - | - | 15 |
| 16 | - | - | - | 16 | | - | - | - | - | - | 16 |
| 17 | - | - | - | 17 | | - | - | - | - | - | 17 |
| 18 | - | - | - | 18 | | - | - | - | - | - | 18 |
| 19 | - | - | - | 19 | | - | - | - | - | - | 19 |
| 20 | 250 | 250 | 250 | 20 | Audit Filing Fee | 250 | - | - | - | - | 20 |
| 21 | 1,436 | 1,802 | 450 | 21 | Bank/LGIP Fees | 525 | - | - | - | - | 21 |
| 22 | - | 215 | 250 | 22 | Bulk Mail Permit Renewal | 250 | - | - | - | - | 22 |
| 23 | 2,716 | 2,356 | 3,000 | 23 | Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing) | 2,500 | - | - | - | - | 23 |
| 24 | 6,186 | 3,979 | 9,725 | 24 | Licenses and Fees | 10,550 | - | - | - | - | 24 |
| 25 | 2,448 | 2,612 | 2,800 | 25 | Taxes | 6,160 | - | - | - | - | 25 |
| 26 | 17,447 | 20,996 | 20,880 | 26 | Utilities | 22,380 | - | - | - | - | 26 |
| 27 | 12,959 | 15,116 | 18,862 | 27 | Telecommunications | 19,788 | - | - | - | - | 27 |
| 28 | 52,929 | 47,242 | 23,500 | 28 | Repairs/Maintenance | 25,150 | - | - | - | - | 28 |
| 29 | 11,613 | 11,533 | 12,800 | 29 | Insurance | 16,000 | - | - | - | - | 29 |
| 30 | 8,315 | 6,209 | 7,235 | 30 | Office Supplies | 8,850 | - | - | - | - | 30 |
| 31 | 2,936 | 2,598 | 5,500 | 31 | Postage/Delivery | 7,450 | - | - | - | - | 31 |
| 32 | 15,974 | 11,696 | 21,390 | 32 | Printing/Copying | 16,800 | - | - | - | - | 32 |
| 33 | 26,315 | 22,889 | 15,140 | 33 | Office Furnishings and Equipment | 8,500 | - | - | - | - | 33 |

DETAILED EXPENDITURES

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | |
|--|---|--------------------------------|------------------|---|--------------------------------------|--|---|---------------------------------|--------------|----|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | |
| 34 | 6,625 | 5,516 | 12,930 | 34 Advertising | 11,000 | - | - | - | - | 34 |
| 35 | 1,421 | 7,334 | 26,400 | 35 Signage, Banners, Displays | 15,500 | - | - | - | - | 35 |
| 36 | 611 | 339 | 17,500 | 36 Public Relations Promo | 9,500 | - | - | - | - | 36 |
| 37 | 3,927 | 10,604 | 12,000 | 37 Dues | 10,790 | - | - | - | - | 37 |
| 38 | 9,091 | 9,673 | 14,330 | 38 Subscriptions | 18,459 | - | - | - | - | 38 |
| 39 | 107,617 | 119,112 | 142,530 | 39 Program Supplies (not Cost Share) | 92,705 | - | - | - | - | 39 |
| 40 | 8,616 | 6,933 | 30,250 | 40 Plants & Materials | 15,000 | - | - | - | - | 40 |
| 41 | 1,094 | 1,704 | 8,200 | 41 Rent Space: Mtg/Wkshp/Storage/Event/Sale | 6,788 | - | - | - | - | 41 |
| 42 | 9,140 | 3,769 | 13,450 | 42 Equipment Rental/Lease | 8,000 | - | - | - | - | 42 |
| 43 | 13,644 | 14,287 | 23,000 | 43 Vehicles: Rent/Lease | 16,500 | - | - | - | - | 43 |
| 44 | 16,746 | 25,909 | 20,000 | 44 Training/Development: Staff | 19,500 | - | - | - | - | 44 |
| 45 | 990 | 935 | 5,000 | 45 Training/Development: Board | 8,000 | - | - | - | - | 45 |
| 46 | 5,344 | 10,136 | 19,600 | 46 Out of Town Travel: Staff | 12,350 | - | - | - | - | 46 |
| 47 | 1,133 | 1,760 | 4,500 | 47 Out of Town Travel: Board | 4,000 | - | - | - | - | 47 |
| 48 | 8,443 | 7,733 | 11,200 | 48 Local Mileage, Parking, Bus: Staff | 10,200 | - | - | - | - | 48 |
| 49 | - | - | 500 | 49 Local Mileage, Parking, Bus: Board | 500 | - | - | - | - | 49 |
| 50 | 6,219 | 2,221 | 13,400 | 50 Vol/Board/Staff/Cooperator expenses | 10,300 | - | - | - | - | 50 |
| 51 | 6,757 | 4,783 | 11,950 | 51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs | 12,450 | - | - | - | - | 51 |
| 52 | - | - | 500 | 52 Misc Expenses | - | - | - | - | - | 52 |
| 53 | - | - | - | 53 | | | | | | 53 |
| 54 | | | | 54 | | | | | | 54 |
| 55 | 817,066 | 880,751 | 1,283,573 | 55 TOTAL MATERIALS AND SERVICES | 1,119,155 | - | - | - | - | 55 |
| 56 | | | | 56 | | | | | | 56 |
| 57 | | | | 57 CAPITAL OUTLAY | | | | | | 57 |
| 58 | 35,122 | 11,880 | 7,000 | 58 Office/Field Equipment | 6,000 | - | - | - | - | 58 |
| 59 | 12,191 | - | - | 59 Vehicles | - | - | - | - | - | 59 |
| 60 | 121,783 | 242,383 | 96,000 | 60 Improvements to Real Property | 70,500 | - | - | - | - | 60 |
| 61 | | | | 61 | | | | | | 61 |
| 62 | 169,096 | 254,263 | 103,000 | 62 TOTAL CAPITAL OUTLAY | 76,500 | - | - | - | - | 62 |
| 63 | | | | 63 | | | | | | 63 |
| 64 | | | | 64 DEBT SERVICE | | | | | | 64 |
| 65 | - | - | - | 65 Payments to Principal | - | - | - | - | - | 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

Budget for Next Year 2018-19

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | |
|--|---|--------------------------------|------------------|-------------------------|--------------------------------------|--|---|---------------------------------|--------------|----|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | |
| | | | | | | | | | | |
| 69 | - | - | 298,218 | 69 | 350,000 | - | - | - | - | 69 |
| 70 | - | - | 298,218 | 70 | 350,000 | - | - | - | - | 70 |
| 71 | | | | 71 | | | | | | 71 |
| 72 | 2,087,905 | 2,044,120 | 2,204,380 | 72 | 1,554,000 | - | - | - | - | 72 |
| 73 | 966,405 | 994,300 | 1,000,000 | 73 | 675,000 | - | - | - | - | 73 |
| 74 | 1,121,500 | 1,049,820 | 1,204,380 | 74 | 879,000 | - | - | - | - | 74 |
| 75 | - | - | - | 75 | - | - | - | - | - | 75 |
| 76 | | | | 76 | | | | | | 76 |
| 77 | - | - | - | 77 | - | - | - | - | - | 77 |
| 78 | | | - | 78 | - | | | | | 78 |
| 79 | | | | 79 | | | | | | 79 |
| 80 | 2,087,905 | 2,044,120 | 2,502,598 | 80 | 1,904,000 | - | - | - | - | 80 |
| 81 | | | | 81 | | | | | | 81 |
| 82 | 4,608,508 | 4,897,692 | 5,878,991 | 82 | 5,212,330 | - | - | - | - | 82 |
| 83 | 2,185,438 | 2,036,215 | 850,000 | 83 | 1,172,531 | | | | | 83 |
| 84 | 6,793,946 | 6,933,907 | 6,728,991 | 84 | 6,384,861 | - | - | - | - | 84 |

DETAILED EXPENDITURES
Finance & Operations

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | | |
|--|---|--------------------------------|----------------|-------------------------|--|--|---|---------------------------------|--------------|---|----------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | | |
| | | | | | PERSONNEL SERVICES | | | | | | |
| 1 | 315,896 | 334,841 | 350,804 | 1 | Salaries and Wages (Total of 4.5 FTE) | 372,527 | | | | | 1 |
| 2 | 28,846 | 31,250 | 34,096 | 2 | Payroll Taxes | 37,565 | | | | | 2 |
| 3 | 1,548 | 1,231 | 1,683 | 3 | Worker's Comp Insurance Policy | 1,773 | | | | | 3 |
| 4 | 55,835 | 61,439 | 67,102 | 4 | Employee Benefits | 73,113 | | | | | 4 |
| 5 | | | 1,353 | 5 | Overtime | 1,418 | | | | | 5 |
| 6 | | | | 6 | Temporary Employees (Total of 0.2 FTE) | | | | | | 6 |
| 7 | | | | 7 | Paid Internships (Total of .5 FTE) | | | | | | 7 |
| 8 | 402,125 | 428,761 | 455,038 | 8 | TOTAL PERSONNEL SERVICES | 486,396 | - | - | - | - | 8 |
| 9 | | | | 9 | | | | | | | 9 |
| 10 | | | | 10 | MATERIALS AND SERVICES | | | | | | |
| 11 | 15,000 | 20,500 | 21,000 | 11 | Contracted Bookkeeper | 21,000 | | | | | 11 |
| 12 | 4,600 | 6,200 | 5,400 | 12 | Contracted Audit Services | 5,500 | | | | | 12 |
| 13 | 680 | 17,396 | 20,000 | 13 | Contracted Attorney | 10,000 | | | | | 13 |
| 14 | | | 18,000 | 14 | Contracted Information Technology Support | 21,000 | | | | | 14 |
| 15 | 15,732 | 34,091 | 57,783 | 15 | Contracted Services | 32,500 | | | | | 15 |
| 16 | | | - | 16 | | | | | | | 16 |
| 17 | | | - | 17 | | | | | | | 17 |
| 18 | | | - | 18 | | | | | | | 18 |
| 19 | | | - | 19 | | | | | | | 19 |
| 20 | 250 | 250 | 250 | 20 | Audit Filing Fee | 250 | | | | | 20 |
| 21 | 331 | 534 | 450 | 21 | Bank/LGIP Fees | 500 | | | | | 21 |
| 22 | - | 215 | 250 | 22 | Bulk Mail Permit Renewal | 250 | | | | | 22 |
| 23 | 2,716 | 2,356 | 3,000 | 23 | Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing) | 2,500 | | | | | 23 |
| 24 | 2,568 | 2,532 | 9,400 | 24 | Licenses and Fees | 9,550 | | | | | 24 |
| 25 | | | - | 25 | Taxes | | | | | | 25 |
| 26 | 7,138 | 6,232 | 7,500 | 26 | Utilities | 7,500 | | | | | 26 |
| 27 | 8,008 | 8,291 | 8,500 | 27 | Telecommunications | 10,000 | | | | | 27 |
| 28 | 34,473 | 29,827 | 4,500 | 28 | Repairs/Maintenance | 10,000 | | | | | 28 |
| 29 | 9,615 | 11,533 | 12,800 | 29 | Insurance | 16,000 | | | | | 29 |
| 30 | 4,970 | 4,355 | 5,000 | 30 | Office Supplies | 7,000 | | | | | 30 |
| 31 | 1,229 | 616 | 1,500 | 31 | Postage/Delivery | 1,800 | | | | | 31 |
| 32 | 2,759 | 4,701 | 7,750 | 32 | Printing/Copying | 6,000 | | | | | 32 |
| 33 | 10,311 | 9,009 | 4,900 | 33 | Office Furnishings and Equipment | 3,750 | | | | | 33 |

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD Budget 18-19 1st Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | |
|--|---|--------------------------------|----------------|---|--------------------------------------|--|---|---------------------------------|--------------|------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | |
| 34 | 1,106 | - | 3,000 | 34 Advertising | 1,500 | | | | | 34 |
| 35 | 497 | 136 | 1,000 | 35 Signage, Banners, Displays | 500 | | | | | 35 |
| 36 | 99 | - | 6,000 | 36 Public Relations Promo | 1,000 | | | | | 36 |
| 37 | 3,567 | 8,287 | 9,750 | 37 Dues | 9,800 | | | | | 37 |
| 38 | 1,787 | 1,333 | 2,570 | 38 Subscriptions | 7,000 | | | | | 38 |
| 39 | 6,619 | 5,852 | 7,500 | 39 Program Supplies (not Cost Share) | 7,500 | | | | | 39 |
| 40 | - | - | 250 | 40 Plants & Materials | | | | | | 40 |
| 41 | 311 | 595 | 3,800 | 41 Rent Space: Mtg/Wkshop/Storage/Event/Sale | 4,000 | | | | | 41 |
| 42 | 5,206 | - | 5,000 | 42 Equipment Rental/Lease | 2,000 | | | | | 42 |
| 43 | 222 | 169 | 1,000 | 43 Vehicles: Rent/Lease | | | | | | 43 |
| 44 | 3,455 | 8,655 | 4,500 | 44 Training/Development: Staff | 4,500 | | | | | 44 |
| 45 | 990 | 935 | 5,000 | 45 Training/Development: Board | 8,000 | | | | | 45 |
| 46 | 1,864 | 3,139 | 4,100 | 46 Out of Town Travel: Staff | 2,250 | | | | | 46 |
| 47 | 1,008 | 1,760 | 4,500 | 47 Out of Town Travel: Board | 4,000 | | | | | 47 |
| 48 | 1,819 | 1,276 | 1,500 | 48 Local Mileage, Parking, Bus: Staff | 1,000 | | | | | 48 |
| 49 | - | - | 500 | 49 Local Mileage, Parking, Bus: Board | 500 | | | | | 49 |
| 50 | 5,268 | 1,611 | 10,000 | 50 Vol/Board/Staff/Cooperator expenses | 8,500 | | | | | 50 |
| 51 | 5,225 | 3,430 | 7,900 | 51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs | 10,000 | | | | | 51 |
| 52 | - | - | - | 52 Misc Expenses | | | | | | 52 |
| 53 | | | | 53 | | | | | | 53 |
| 54 | | | | 54 | | | | | | 54 |
| 55 | 159,421 | 195,816 | 265,853 | 55 TOTAL MATERIALS AND SERVICES | 237,150 | - | - | - | - | 55 |
| 56 | | | | 56 | | | | | | 56 |
| 57 | | | | 57 CAPITAL OUTLAY | | | | | | 57 |
| 58 | | | - | 58 Office/Field Equipment | | | | | | - 58 |
| 59 | | | - | 59 Vehicles | | | | | | - 59 |
| 60 | 26,976 | 7,855 | 20,000 | 60 Improvements to Real Property | 15,000 | | | | | 60 |
| 61 | | | | 61 | | | | | | 61 |
| 62 | 26,976 | 7,855 | 20,000 | 62 TOTAL CAPITAL OUTLAY | 15,000 | - | - | - | - | 62 |
| 63 | | | | 63 | | | | | | 63 |
| 64 | | | | 64 DEBT SERVICE | | | | | | 64 |
| 65 | - | - | - | 65 Payments to Principal | - | | | | | - 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 18-19 1st Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | | |
|--|---|--------------------------------|----------------|-------------------------|--|--|---|---------------------------------|--------------|---|-----------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | 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 | 588,523 | 632,432 | 740,891 | 82 | Total Expenditures | 738,546 | - | - | - | - | 82 |
| 83 | | | | 83 | UNAPPROPRIATED ENDING FUND BALANCE | | | | | | 83 |
| 84 | 588,523 | 632,432 | 740,891 | 84 | TOTAL REQUIREMENTS | 738,546 | - | - | - | - | 84 |

DETAILED EXPENDITURES
Rural Lands Program

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | |
|--|---|--------------------------------|----------------|---|--------------------------------------|--|---|---------------------------------|--------------|----------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | |
| | | | | PERSONNEL SERVICES | | | | | | |
| 1 | 366,861 | 444,064 | 481,108 | 1 Salaries and Wages (Total of 7.0 FTE) | 499,914 | | | | | 1 |
| 2 | 34,016 | 42,837 | 47,617 | 2 Payroll Taxes | 51,552 | | | | | 2 |
| 3 | 8,554 | 9,343 | 14,003 | 3 Worker's Comp Insurance Policy | 14,600 | | | | | 3 |
| 4 | 65,493 | 106,824 | 120,199 | 4 Employee Benefits | 131,087 | | | | | 4 |
| 5 | 37 | | | 5 Overtime | - | | | | | 5 |
| 6 | 2,194 | 3,939 | | 6 Temporary Employees (Total of 0.2 FTE) | - | | | | | 6 |
| 7 | | | | 7 Paid Internships (Total of .5 FTE) | | | | | | 7 |
| 8 | 477,154 | 607,007 | 662,927 | 8 TOTAL PERSONNEL SERVICES | 697,153 | - | - | - | - | 8 |
| 9 | | | | 9 | | | | | | 9 |
| | | | | MATERIALS AND SERVICES | | | | | | |
| 10 | | | | 10 | | | | | | 10 |
| 11 | | | - | 11 Contracted Bookkeeper | | | | | | - 11 |
| 12 | | | - | 12 Contracted Audit Services | | | | | | - 12 |
| 13 | 640 | | 500 | 13 Contracted Attorney | | | | | | 13 |
| 14 | | | - | 14 Contracted Information Technology Support | | | | | | 14 |
| 15 | 299,984 | 276,822 | 284,000 | 15 Contracted Services | 270,000 | | | | | 15 |
| 16 | | | - | 16 | | | | | | 16 |
| 17 | | | - | 17 | | | | | | 17 |
| 18 | | | - | 18 | | | | | | 18 |
| 19 | | | - | 19 | | | | | | 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 | 2,468 | 498 | 300 | 24 Licenses and Fees | | | | | | 24 |
| 25 | | | - | 25 Taxes | | | | | | 25 |
| 26 | | | - | 26 Utilities | | | | | | 26 |
| 27 | 3,256 | 4,425 | 5,250 | 27 Telecommunications | 4,300 | | | | | 27 |
| 28 | | | - | 28 Repairs/Maintenance | | | | | | 28 |
| 29 | 616 | | - | 29 Insurance | | | | | | 29 |
| 30 | 2,784 | 560 | 400 | 30 Office Supplies | 550 | | | | | 30 |
| 31 | 200 | 691 | 1,000 | 31 Postage/Delivery | 2,000 | | | | | 31 |
| 32 | 1,444 | 2,917 | 4,000 | 32 Printing/Copying | 3,000 | | | | | 32 |
| 33 | 4,664 | 4,294 | 4,600 | 33 Office Furnishings and Equipment | 1,500 | | | | | 33 |

DETAILED EXPENDITURES

Rural Lands Program

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | |
|--|---|--------------------------------|----------------|---|--------------------------------------|--|---|---------------------------------|--------------|----|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | |
| 34 | 544 | 1,149 | 1,200 | 34 Advertising | 2,500 | | | | | 34 |
| 35 | - | 2,790 | 3,000 | 35 Signage, Banners, Displays | 3,000 | | | | | 35 |
| 36 | 63 | 339 | 500 | 36 Public Relations Promo | 500 | | | | | 36 |
| 37 | 110 | 342 | 100 | 37 Dues | 140 | | | | | 37 |
| 38 | 2,851 | 3,741 | 4,480 | 38 Subscriptions | 4,280 | | | | | 38 |
| 39 | 55,419 | 33,344 | 81,700 | 39 Program Supplies (not Cost Share) | 39,400 | | | | | 39 |
| 40 | 125 | - | - | 40 Plants & Materials | | | | | | 40 |
| 41 | 285 | 570 | 1,000 | 41 Rent Space: Mtg/Wkshop/Storage/Event/Sale | 600 | | | | | 41 |
| 42 | 398 | 246 | 500 | 42 Equipment Rental/Lease | | | | | | 42 |
| 43 | 10,114 | 11,439 | 15,000 | 43 Vehicles: Rent/Lease | 12,000 | | | | | 43 |
| 44 | 4,815 | 9,062 | 7,000 | 44 Training/Development: Staff | 7,000 | | | | | 44 |
| 45 | | - | - | 45 Training/Development: Board | | | | | | 45 |
| 46 | 548 | 2,730 | 7,000 | 46 Out of Town Travel: Staff | 4,000 | | | | | 46 |
| 47 | | - | - | 47 Out of Town Travel: Board | | | | | | 47 |
| 48 | 1,317 | 2,720 | 2,500 | 48 Local Mileage, Parking, Bus: Staff | 3,000 | | | | | 48 |
| 49 | | - | - | 49 Local Mileage, Parking, Bus: Board | | | | | | 49 |
| 50 | 27 | | - | 50 Vol/Board/Staff/Cooperator expenses | | | | | | 50 |
| 51 | 216 | 87 | 500 | 51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs | 500 | | | | | 51 |
| 52 | | | - | 52 Misc Expenses | | | | | | 52 |
| 53 | | | - | 53 | | | | | | 53 |
| 54 | | | | 54 | | | | | | 54 |
| 55 | 392,886 | 358,766 | 424,530 | 55 TOTAL MATERIALS AND SERVICES | 358,270 | - | - | - | - | 55 |
| 56 | | | | 56 | | | | | | 56 |
| 57 | | | | 57 CAPITAL OUTLAY | | | | | | 57 |
| 58 | | | - | 58 Office/Field Equipment | | | - | - | - | 58 |
| 59 | - | | - | 59 Vehicles | | | - | - | - | 59 |
| 60 | 18,495 | 173,804 | | 60 Improvements to Real Property | | | - | - | - | 60 |
| 61 | | | | 61 | | | | | | 61 |
| 62 | 18,495 | 173,804 | - | 62 TOTAL CAPITAL OUTLAY | - | - | - | - | - | 62 |
| 63 | | | | 63 | | | | | | 63 |
| 64 | | | | 64 DEBT SERVICE | | | | | | 64 |
| 65 | - | - | - | 65 Payments to Principal | - | | | | | 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 18-19 1st Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | | |
|--|---|--------------------------------|------------------|-------------------------|--|--|---|---------------------------------|--------------|---|-----------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | 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 | 888,535 | 1,139,577 | 1,087,457 | 82 | Total Expenditures | 1,055,423 | - | - | - | - | 82 |
| 83 | - | | | 83 | UNAPPROPRIATED ENDING FUND BALANCE | | | | | | 83 |
| 84 | 888,535 | 1,139,577 | 1,087,457 | 84 | TOTAL REQUIREMENTS | 1,055,423 | - | - | - | - | 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 2018-19 | | | | | | |
|--|---|--------------------------------|----------------|---|--|--|---|---------------------------------|--------------|----------|--|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | | |
| | | | | PERSONNEL SERVICES | | | | | | | |
| 1 | 236,870 | 243,724 | 285,328 | 1 | Salaries and Wages (Total of 4.0 FTE) | 297,519 | | | | 1 | |
| 2 | 22,816 | 22,925 | 28,083 | 2 | Payroll Taxes | 30,483 | | | | 2 | |
| 3 | 753 | 712 | 991 | 3 | Worker's Comp Insurance Policy | 1,018 | | | | 3 | |
| 4 | 43,539 | 50,031 | 71,021 | 4 | Employee Benefits | 70,903 | | | | 4 | |
| 5 | 679 | | | 5 | Overtime | - | | | | 5 | |
| 6 | 10,468 | | | 6 | Temporary Employees (Total of 0.2 FTE) | | | | | 6 | |
| 7 | | | 21,450 | 7 | Paid Internships (Total of .5 FTE) | 21,450 | | | | 7 | |
| 8 | 315,125 | 317,392 | 406,872 | 8 | TOTAL PERSONNEL SERVICES | 421,374 | - | - | - | 8 | |
| 9 | | | | 9 | | | | | | 9 | |
| | | | | MATERIALS AND SERVICES | | | | | | | |
| 10 | | | | 10 | | | | | | 10 | |
| 11 | | | - | 11 | Contracted Bookkeeper | | | | | 11 | |
| 12 | | | - | 12 | Contracted Audit Services | | | | | 12 | |
| 13 | 1,640 | 200 | 1,500 | 13 | Contracted Attorney | | | | | 13 | |
| 14 | | | - | 14 | Contracted Information Technology Support | | | | | 14 | |
| 15 | 27,384 | 66,317 | 201,000 | 15 | Contracted Services | 184,000 | | | | 15 | |
| 16 | | | - | 16 | | | | | | 16 | |
| 17 | | | - | 17 | | | | | | 17 | |
| 18 | | | - | 18 | | | | | | 18 | |
| 19 | | | - | 19 | | | | | | 19 | |
| 20 | | | - | 20 | Audit Filing Fee | | | | | 20 | |
| 21 | 1,055 | 1,193 | - | 21 | Bank/LGIP Fees | | | | | 21 | |
| 22 | | | - | 22 | Bulk Mail Permit Renewal | | | | | 22 | |
| 23 | | | - | 23 | Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing) | | | | | 23 | |
| 24 | 170 | 5 | - | 24 | Licenses and Fees | 1,000 | | | | 24 | |
| 25 | | | - | 25 | Taxes | | | | | 25 | |
| 26 | | | - | 26 | Utilities | | | | | 26 | |
| 27 | 275 | 639 | 2,400 | 27 | Telecommunications | 2,500 | | | | 27 | |
| 28 | 139 | | - | 28 | Repairs/Maintenance | | | | | 28 | |
| 29 | 224 | | - | 29 | Insurance | | | | | 29 | |
| 30 | 139 | 79 | 500 | 30 | Office Supplies | 500 | | | | 30 | |
| 31 | 1,115 | 1,204 | 2,000 | 31 | Postage/Delivery | 3,000 | | | | 31 | |
| 32 | 9,025 | 2,540 | 7,000 | 32 | Printing/Copying | 6,500 | | | | 32 | |
| 33 | 2,559 | 5,259 | 1,500 | 33 | Office Furnishings and Equipment | | | | | 33 | |

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 2018-19 | | | | | |
|--|---|--------------------------------|---------|---|--|--|---|---------------------------------|--------------|-----------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | |
| 34 | 3,989 | 3,785 | 5,000 | 34 | Advertising | 5,000 | | | | 34 |
| 35 | 67 | 2,367 | 10,000 | 35 | Signage, Banners, Displays | 5,000 | | | | 35 |
| 36 | 450 | - | 11,000 | 36 | Public Relations Promo | 8,000 | | | | 36 |
| 37 | - | | - | 37 | Dues | | | | | 37 |
| 38 | 1,880 | 1,779 | 4,650 | 38 | Subscriptions | 3,500 | | | | 38 |
| 39 | 1,890 | 8,823 | 5,000 | 39 | Program Supplies (not Cost Share) | 2,500 | | | | 39 |
| 40 | 8,491 | 6,144 | 30,000 | 40 | Plants & Materials | 15,000 | | | | 40 |
| 41 | 60 | - | 3,000 | 41 | Rent Space: Mtg/Wkshop/Storage/Event/Sale | 1,500 | | | | 41 |
| 42 | 3,306 | 2,938 | 4,500 | 42 | Equipment Rental/Lease | 4,000 | | | | 42 |
| 43 | 3,308 | 2,679 | 7,000 | 43 | Vehicles: Rent/Lease | 4,500 | | | | 43 |
| 44 | 2,772 | 4,154 | 4,000 | 44 | Training/Development: Staff | 4,000 | | | | 44 |
| 45 | | | - | 45 | Training/Development: Board | | | | | 45 |
| 46 | - | 406 | 4,000 | 46 | Out of Town Travel: Staff | 2,000 | | | | 46 |
| 47 | | | - | 47 | Out of Town Travel: Board | | | | | 47 |
| 48 | 1,324 | 1,371 | 1,500 | 48 | Local Mileage, Parking, Bus: Staff | 2,000 | | | | 48 |
| 49 | | | - | 49 | Local Mileage, Parking, Bus: Board | | | | | 49 |
| 50 | 375 | 130 | 3,000 | 50 | Vol/Board/Staff/Cooperator expenses | 1,000 | | | | 50 |
| 51 | 837 | 626 | 2,500 | 51 | Volunt'r Refreshmts, Annual Mtg, Budget Mtgs | 1,000 | | | | 51 |
| 52 | - | | - | 52 | Misc Expenses | | | | | 52 |
| 53 | | | | 53 | | | | | | 53 |
| 54 | | | | 54 | | | | | | 54 |
| 55 | 72,475 | 112,638 | 311,050 | 55 | TOTAL MATERIALS AND SERVICES | 256,500 | - | - | - | 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 Principal | | | | | - 65 |
| 66 | - | - | - | 66 | Interest and Fees | | | | | - 66 |
| 67 | | | | 67 | | | | | | 67 |
| 68 | - | - | - | 68 | TOTAL DEBT SERVICE | - | - | - | - | 68 |

**FORM
LB 31**

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD Budget 18-19 1st Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | (Includes Natuescaping & Native Plant Sale) EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | |
|--|---|--------------------------------|----------------|--|--|--|---|---------------------------------|--------------|----|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | |
| | | | | | | | | | | |
| 69 | - | - | - | 69 | CONTINGENCIES | - | - | - | - | - |
| 70 | - | - | - | 70 | Contingency | | | | | - |
| 71 | | | | 71 | | | | | | 71 |
| 72 | - | - | - | 72 | TRANSFERS TO SPECIAL FUNDS | - | - | - | - | - |
| 73 | - | - | - | 73 | Transfer to Land Conservation Fund | | | | | - |
| 74 | - | - | - | 74 | Transfer to Projects & Cost Share Fund | | | | | - |
| 75 | - | - | - | 75 | Transfer to Debt Service Fund | | | | | - |
| 76 | | | | 76 | | | | | | 76 |
| 77 | - | - | - | 77 | TRANSFERS TO RESERVE FUND | - | - | - | - | - |
| 78 | - | - | - | 78 | Transfer to Building Reserve Fund | | | | | - |
| 79 | | | | 79 | | | | | | 79 |
| 80 | - | - | - | 80 | TOTAL TRANSFERS & CONTINGENCIES | - | - | - | - | - |
| 81 | | | | 81 | | | | | | 81 |
| 82 | 387,600 | 430,030 | 717,922 | 82 | Total Expenditures | 677,874 | - | - | - | - |
| 83 | | | | 83 | UNAPPROPRIATED ENDING FUND BALANCE | | | | | 83 |
| 84 | 387,600 | 430,030 | 717,922 | 84 | TOTAL REQUIREMENTS | 677,874 | - | - | - | - |

DETAILED EXPENDITURES
Conservation Legacy Program

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | |
|--------------------------------------|-------------------------------------|-----------------------------|----------------|---|--------------------------------|--|---------------------------------------|---------------------------|--------------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental |
| | | | | | | | | | |
| | | | | PERSONNEL SERVICES | | | | | |
| 1 | 181,896 | 167,177 | 223,904 | 1 Salaries and Wages (Total of 3.0 FTE) | 255,178 | | | | 1 |
| 2 | 17,058 | 15,670 | 21,894 | 2 Payroll Taxes | 25,634 | | | | 2 |
| 3 | 430 | 344 | 497 | 3 Worker's Comp Insurance Policy | 566 | | | | 3 |
| 4 | 40,560 | 48,604 | 72,312 | 4 Employee Benefits | 64,748 | | | | 4 |
| 5 | | | - | 5 Overtime | | | | | 5 |
| 6 | | | - | 6 Temporary Employees (Total of 0.2 FTE) | | | | | 6 |
| 7 | | | | 7 Paid Internships (Total of .5 FTE) | | | | | 7 |
| 8 | 239,943 | 231,795 | 318,607 | 8 TOTAL PERSONNEL SERVICES | 346,127 | - | - | - | - 8 |
| 9 | | | | 9 | | | | | 9 |
| | | | | MATERIALS AND SERVICES | | | | | |
| 10 | | | - | 10 Contracted Bookkeeper | | | | | 10 |
| 11 | | | - | 11 Contracted Audit Services | | | | | 11 |
| 12 | | | - | 12 Contracted Attorney | | | | | 12 |
| 13 | 8,130 | 10,620 | 9,100 | 13 Contracted Information Technology Support | 40,000 | | | | 13 |
| 14 | | | - | 14 Contracted Services | | | | | 14 |
| 15 | 29,113 | 36,826 | 91,978 | 15 | 80,813 | | | | 15 |
| 16 | | | - | 16 | | | | | 16 |
| 17 | | | - | 17 | | | | | 17 |
| 18 | | | - | 18 | | | | | 18 |
| 19 | | | - | 19 | | | | | 19 |
| 20 | | | - | 20 Audit Filing Fee | | | | | 20 |
| 21 | | | - | 21 Bank/LGIP Fees | 25 | | | | 21 |
| 22 | | | - | 22 Bulk Mail Permit Renewal | | | | | 22 |
| 23 | | | - | 23 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing) | | | | | 23 |
| 24 | | 25 | 25 | 24 Licenses and Fees | | | | | 24 |
| 25 | 2,448 | 2,612 | 2,800 | 25 Taxes | 5,600 | | | | 25 |
| 26 | | | - | 26 Utilities | 600 | | | | 26 |
| 27 | 566 | 866 | 1,800 | 27 Telecommunications | 1,440 | | | | 27 |
| 28 | 99 | | | 28 Repairs/Maintenance | 650 | | | | 28 |
| 29 | 110 | | - | 29 Insurance | | | | | 29 |
| 30 | 164 | 1,215 | 385 | 30 Office Supplies | 350 | | | | 30 |
| 31 | 375 | 87 | 800 | 31 Postage/Delivery | 450 | | | | 31 |
| 32 | 2,747 | 1,100 | 1,600 | 32 Printing/Copying | 500 | | | | 32 |
| 33 | 7,553 | 4,228 | 4,140 | 33 Office Furnishings and Equipment | 2,750 | | | | 33 |

FORM
LB 31

DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD Budget 18-19 1st Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | |
|--|---|--------------------------------|---------|---|--------------------------------------|--|---|---------------------------------|--------------|----|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | |
| 34 | 943 | 412 | 530 | 34 Advertising | 500 | | | | | 34 |
| 35 | 137 | 1,984 | 7,400 | 35 Signage, Banners, Displays | 4,000 | | | | | 35 |
| 36 | | - | - | 36 Public Relations Promo | | | | | | 36 |
| 37 | 250 | 1,975 | 650 | 37 Dues | 350 | | | | | 37 |
| 38 | 2,573 | 2,730 | 2,630 | 38 Subscriptions | 3,679 | | | | | 38 |
| 39 | 3,175 | 10,625 | 11,730 | 39 Program Supplies (not Cost Share) | 12,505 | | | | | 39 |
| 40 | | | - | 40 Plants & Materials | | | | | | 40 |
| 41 | 438 | 539 | 400 | 41 Rent Space: Mtg/Wkshop/Storage/Event/Sale | 688 | | | | | 41 |
| 42 | | - | 450 | 42 Equipment Rental/Lease | | | | | | 42 |
| 43 | | - | - | 43 Vehicles: Rent/Lease | | | | | | 43 |
| 44 | 4,503 | 3,723 | 3,000 | 44 Training/Development: Staff | 3,000 | | | | | 44 |
| 45 | | | - | 45 Training/Development: Board | | | | | | 45 |
| 46 | 1,371 | 2,905 | 3,000 | 46 Out of Town Travel: Staff | 2,600 | | | | | 46 |
| 47 | 125 | | - | 47 Out of Town Travel: Board | | | | | | 47 |
| 48 | 2,474 | 1,103 | 2,200 | 48 Local Mileage, Parking, Bus: Staff | 1,700 | | | | | 48 |
| 49 | | | - | 49 Local Mileage, Parking, Bus: Board | | | | | | 49 |
| 50 | 549 | 480 | 400 | 50 Vol/Board/Staff/Cooperator expenses | 800 | | | | | 50 |
| 51 | 330 | 367 | 550 | 51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs | 450 | | | | | 51 |
| 52 | - | | - | 52 Misc Expenses | | | | | | 52 |
| 53 | | | - | 53 | | | | | | 53 |
| 54 | | | | 54 | | | | | | 54 |
| 55 | 68,172 | 84,422 | 145,568 | 55 TOTAL MATERIALS AND SERVICES | 163,450 | - | - | - | - | 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 | 17,500 | | - | - | - | 60 |
| 61 | | | | 61 | | | | | | 61 |
| 62 | - | - | - | 62 TOTAL CAPITAL OUTLAY | 17,500 | - | - | - | - | 62 |
| 63 | | | | 63 | | | | | | 63 |
| 64 | | | | 64 DEBT SERVICE | | | | | | 64 |
| 65 | - | - | - | 65 Payments to Principal | | - | | | | 65 |
| 66 | | | - | 66 Interest and Fees | | - | | | | 66 |
| 67 | | | | 67 | | | | | | 67 |
| 68 | - | - | - | 68 TOTAL DEBT SERVICE | - | - | - | - | - | 68 |

**FORM
LB 31**

**DETAILED EXPENDITURES
Conservation Legacy Program**

EMSWCD Budget 18-19 1st Draft

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | | |
|--|---|--------------------------------|----------------|-------------------------|--|--|---|---------------------------------|--------------|---|-----------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | 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 | 308,116 | 316,217 | 464,175 | 82 | Total Expenditures | 527,077 | - | - | - | - | 82 |
| 83 | | | | 83 | UNAPPROPRIATED ENDING FUND BALANCE | | | | | | 83 |
| 84 | 308,116 | 316,217 | 464,175 | 84 | TOTAL REQUIREMENTS | 527,077 | - | - | - | - | 84 |

DETAILED EXPENDITURES

East Multnomah SWCD

Headwaters Farm Incubator Program

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | | |
|--|---|--------------------------------|----------------|-------------------------------|--|--|---|---------------------------------|--------------|----------|--|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | | |
| | | | | PERSONNEL SERVICES | | | | | | | |
| 1 | 78,364 | 86,750 | 92,166 | 1 | Salaries and Wages (Total of 1.5 FTE) | 97,323 | | | | 1 | |
| 2 | 7,298 | 9,421 | 9,286 | 2 | Payroll Taxes | 10,199 | | | | 2 | |
| 3 | 2,604 | 2,218 | 3,062 | 3 | Worker's Comp Insurance Policy | 3,230 | | | | 3 | |
| 4 | 11,827 | 22,753 | 26,897 | 4 | Employee Benefits | 29,924 | | | | 4 | |
| 5 | | | | 5 | Overtime | | | | | 5 | |
| 6 | | 12,461 | 14,964 | 6 | Temporary Employees (Total of 0.2 FTE) | 20,949 | | | | 6 | |
| 7 | | | | 7 | Paid Internships (Total of .5 FTE) | | | | | 7 | |
| 8 | 100,092 | 133,603 | 146,376 | 8 | TOTAL PERSONNEL SERVICES | 161,625 | - | - | - | 8 | |
| 9 | | | | 9 | | | | | | 9 | |
| | | | | MATERIALS AND SERVICES | | | | | | | |
| 10 | | | | 10 | | | | | | 10 | |
| 11 | | | - | 11 | Contracted Bookkeeper | | | | | 11 | |
| 12 | | | - | 12 | Contracted Audit Services | | | | | 12 | |
| 13 | | | 1,000 | 13 | Contracted Attorney | | | | | 13 | |
| 14 | | | - | 14 | Contracted Information Technology Support | | | | | 14 | |
| 15 | 45,220 | 29,538 | 43,290 | 15 | Contracted Services | 27,647 | | | | 15 | |
| 16 | | | - | 16 | | | | | | 16 | |
| 17 | | | - | 17 | | | | | | 17 | |
| 18 | | | - | 18 | | | | | | 18 | |
| 19 | | | - | 19 | | | | | | 19 | |
| 20 | | | - | 20 | Audit Filing Fee | | | | | 20 | |
| 21 | 50 | 75 | - | 21 | Bank/LGIP Fees | | | | | 21 | |
| 22 | | | - | 22 | Bulk Mail Permit Renewal | | | | | 22 | |
| 23 | | | - | 23 | Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing) | | | | | 23 | |
| 24 | 980 | 919 | - | 24 | Licenses and Fees | | | | | 24 | |
| 25 | | | - | 25 | Taxes | 560 | | | | 25 | |
| 26 | 10,309 | 14,764 | 13,380 | 26 | Utilities | 14,280 | | | | 26 | |
| 27 | 855 | 895 | 912 | 27 | Telecommunications | 1,548 | | | | 27 | |
| 28 | 18,218 | 17,415 | 19,000 | 28 | Repairs/Maintenance | 14,500 | | | | 28 | |
| 29 | 1,048 | | - | 29 | Insurance | | | | | 29 | |
| 30 | 258 | - | 950 | 30 | Office Supplies | 450 | | | | 30 | |
| 31 | 17 | - | 200 | 31 | Postage/Delivery | 200 | | | | 31 | |
| 32 | - | 438 | 1,040 | 32 | Printing/Copying | 800 | | | | 32 | |
| 33 | 1,228 | 99 | - | 33 | Office Furnishings and Equipment | 500 | | | | 33 | |

DETAILED EXPENDITURES

East Multnomah SWCD

Headwaters Farm Incubator Program

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2018-19 | | | | | |
|--|---|--------------------------------|---------|-------------------------|--|--|---|---------------------------------|--------------|-----------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | |
| 34 | 43 | 170 | 3,200 | 34 | Advertising | 1,500 | | | | 34 |
| 35 | 721 | 57 | 5,000 | 35 | Signage, Banners, Displays | 3,000 | | | | 35 |
| 36 | | - | - | 36 | Public Relations Promo | | | | | 36 |
| 37 | | - | 1,500 | 37 | Dues | 500 | | | | 37 |
| 38 | | 90 | | 38 | Subscriptions | | | | | 38 |
| 39 | 40,515 | 60,468 | 36,600 | 39 | Program Supplies (not Cost Share) | 30,800 | | | | 39 |
| 40 | | 789 | - | 40 | Plants & Materials | | | | | 40 |
| 41 | | | - | 41 | Rent Space: Mtg/Wkshop/Storage/Event/Sale | | | | | 41 |
| 42 | 230 | 585 | 3,000 | 42 | Equipment Rental/Lease | 2,000 | | | | 42 |
| 43 | | | - | 43 | Vehicles: Rent/Lease | | | | | 43 |
| 44 | 1,202 | 315 | 1,500 | 44 | Training/Development: Staff | 1,000 | | | | 44 |
| 45 | | | - | 45 | Training/Development: Board | | | | | 45 |
| 46 | 1,561 | 956 | 1,500 | 46 | Out of Town Travel: Staff | 1,500 | | | | 46 |
| 47 | | | - | 47 | Out of Town Travel: Board | | | | | 47 |
| 48 | 1,510 | 1,263 | 3,500 | 48 | Local Mileage, Parking, Bus: Staff | 2,500 | | | | 48 |
| 49 | | | - | 49 | Local Mileage, Parking, Bus: Board | | | | | 49 |
| 50 | | | - | 50 | Vol/Board/Staff/Cooperator expenses | | | | | 50 |
| 51 | 149 | 273 | 500 | 51 | Volunt'r Refreshmts, Annual Mtg, Budget Mtgs | 500 | | | | 51 |
| 52 | - | | 500 | 52 | Misc Expenses | | | | | 52 |
| 53 | | | | 53 | | | | | | 53 |
| 54 | | | | 54 | | | | | | 54 |
| 55 | 124,111 | 129,109 | 136,572 | 55 | TOTAL MATERIALS AND SERVICES | 103,785 | - | - | - | 55 |
| 56 | | | | 56 | | | | | | 56 |
| 57 | | | | 57 | CAPITAL OUTLAY | | | | | 57 |
| 58 | 35,122 | 11,880 | 7,000 | 58 | Office/Field Equipment | 6,000 | | | | 58 |
| 59 | 12,191 | | - | 59 | Vehicles | | | | | 59 |
| 60 | 76,312 | 60,724 | 76,000 | 60 | Improvements to Real Property | 38,000 | | | | 60 |
| 61 | | | | 61 | | | | | | 61 |
| 62 | 123,625 | 72,604 | 83,000 | 62 | TOTAL CAPITAL OUTLAY | 44,000 | - | - | - | 62 |
| 63 | | | | 63 | | | | | | 63 |
| 64 | | | | 64 | DEBT SERVICE | | | | | 64 |
| 65 | | | | 65 | Payments to Principal | | | | | 65 |
| 66 | | | | 66 | Interest and Fees | | | | | 66 |
| 67 | | | | 67 | | | | | | 67 |
| 68 | - | - | - | 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 2018-19 | | | | | | | | |
|--|---|--------------------------------|----------------|-------------------------|--|--|---|---------------------------------|--------------|----------------|---|----|----|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | 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 | 347,829 | 335,316 | 365,948 | 82 | Total Expenditures | | | | | 309,410 | - | - | 82 |
| 83 | | | | 83 | UNAPPROPRIATED ENDING FUND BALANCE | | | | | | | 83 | |
| 84 | 347,829 | 335,316 | 365,948 | 84 | TOTAL REQUIREMENTS | | | | | 309,410 | - | - | 84 |

SPECIAL FUNDS

EMSWCD Budget 18-19 1st Draft

FORM
LB 10

Land Conservation Fund
RESOURCE AND REQUIREMENTS

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| Historical Data | | | DESCRIPTION | Budget for Next Year 2018-19 | | | | | | | |
|--|---|--------------------------------|------------------|--------------------------------------|---|---|---------------------------------|--------------|---|---|-----------|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | | | |
| | | | RESOURCES | | | | | | | | |
| 1 | 4,177,282 | 5,161,126 | 5,925,426 | 1 | Beginning Fund Balance | 5,250,000 | | | | | 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 | 966,405 | 994,300 | 1,000,000 | 5 | Transfer from General Fund | 675,000 | | | | | 5 |
| 6 | 28,439 | 54,858 | 58,000 | 6 | Interest | 80,000 | | | | | 6 |
| 7 | | | 700,000 | 7 | Anticipated revenue from sale of property | | | | | | 7 |
| 8 | | | | 8 | | | | | | | 8 |
| 9 | 5,172,126 | 6,210,284 | 7,683,426 | 9 | Total resources, except taxes to be levied | 6,005,000 | - | - | - | - | 9 |
| 10 | - | | - | 10 | Taxes necessary to balance | | - | - | - | - | 10 |
| 11 | - | | - | 11 | Taxes collected in year levied | | - | - | - | - | 11 |
| 12 | 5,172,126 | 6,210,284 | 7,683,426 | 12 | TOTAL RESOURCES | 6,005,000 | - | - | - | - | 12 |
| 13 | | | | 13 | | | | | | | 13 |
| 14 | | | | 14 | REQUIREMENTS - CAPITAL OUTLAY | | | | | | 14 |
| 15 | 11,000 | 283,711 | 7,433,426 | 15 | Purchase of Easements and Real Property | 5,755,000 | | | | | 15 |
| 16 | | | 250,000 | 16 | External Stewardship Endowment Funds | 250,000 | | | | | 16 |
| 17 | 11,000 | 283,711 | 7,683,426 | 17 | TOTAL CAPITAL OUTLAY | 6,005,000 | - | - | - | - | 17 |
| 18 | | | | 18 | | | | | | | 18 |
| 19 | | | | 19 | REQUIREMENTS - MATERIALS & SERVICES | | | | | | 19 |
| 20 | | | | 20 | | | | | | | 20 |
| 21 | | | | 21 | TOTAL MATERIALS & SERVICES | - | - | - | - | - | 21 |
| 22 | | | | 22 | | | | | | | 22 |
| 23 | 11,000 | 283,711 | 7,683,426 | 23 | Total Expenses | 6,005,000 | - | - | - | - | 23 |
| 24 | | | | 24 | | | | | | | 24 |
| 25 | | | | 25 | | | | | | | 25 |
| 26 | | | | 26 | | | | | | | 26 |
| 27 | 5,161,126 | 5,926,573 | - | 27 | Ending Fund Balance | - | - | - | - | - | 27 |
| 28 | 5,172,126 | 6,210,284 | 7,683,426 | 28 | TOTAL REQUIREMENTS | 6,005,000 | - | - | - | - | 28 |

FORM
LB 10

SPECIAL FUNDS

Projects & Cost Share Fund

EMSWCD Budget 18-19 1st Draft

East Multnomah SWCD

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

| Historical Data | | | DESCRIPTION | Budget for Next Year 2018-19 | | | | | | | |
|--|---|--------------------------------|------------------|--------------------------------------|--|---|---------------------------------|--------------|---|---|----|
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | Supplemental | | | |
| | | | | | | | | | | | |
| | | | RESOURCES | | | | | | | | |
| 1 | 1,030,790 | 1,093,113 | 745,190 | 1 | Beginning Fund Balance | 916,000 | | | | | 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 | 1,121,500 | 1,049,820 | 1,204,380 | 5 | Transfer from General Fund | 879,000 | | | | | 5 |
| 6 | 10,341 | 14,103 | 11,000 | 6 | Interest | 17,000 | | | | | 6 |
| 7 | | | | 7 | Misc Income (Rebates/Refunds etc.) | | | | | | 7 |
| 8 | | | | 8 | | | | | | | 8 |
| 9 | 2,162,631 | 2,157,036 | 1,960,570 | 9 | Total resources, except taxes to be levied | 1,812,000 | - | - | - | - | 9 |
| 10 | - | | | 10 | Taxes necessary to balance | | | | | | 10 |
| 11 | - | | | 11 | Taxes collected in year levied | | | | | | 11 |
| 12 | 2,162,631 | 2,157,036 | 1,960,570 | 12 | TOTAL RESOURCES | 1,812,000 | - | - | - | - | 12 |
| 13 | | | | 13 | | | | | | | 13 |
| 14 | | | | 14 | REQUIREMENTS - MATERIALS & SERVICES | | | | | | 14 |
| 15 | 2,347 | 345,762 | 760,957 | 15 | PIC (Prtnrs In Conservation) Grants-new awards | 750,000 | | | | | 15 |
| 16 | 756,582 | 522,634 | 514,074 | 16 | PIC (Prtnrs In Conservation) Grants-prior outstandin | 550,000 | | | | | 16 |
| 17 | 4,011 | 1,682 | 75,000 | 17 | CLIP (Cost Share to Landowners)-new awards | 75,000 | | | | | 17 |
| 18 | | | 1,595 | 18 | CLIP (Cost Share to Landowners)-prior outstanding | 15,000 | | | | | 18 |
| 19 | 46,323 | 43,977 | 62,000 | 19 | SPACE (Small Proj & Community Event) Grants | 62,000 | | | | | 19 |
| 20 | | | 75,000 | 20 | Strategic Conservation Investments | | | | | | 20 |
| 21 | 75,000 | 125,308 | 250,000 | 21 | Strategic Partnerships-new awards | 230,000 | | | | | 21 |
| 22 | | | 31,944 | 22 | Strategic Partnerships-prior outstanding | 130,000 | | | | | 22 |
| 23 | 185,255 | 183,505 | 190,000 | 23 | Outdoor School Support | | | | | | 23 |
| 24 | 1,069,518 | 1,222,868 | 1,960,570 | 24 | TOTAL MATERIALS & SERVICES | 1,812,000 | - | - | - | - | 24 |
| 25 | | | | 25 | | | | | | | 25 |
| 26 | 1,069,518 | 1,222,868 | 1,960,570 | 26 | Total Expenses | 1,812,000 | - | - | - | - | 26 |
| 27 | | | | 27 | | | | | | | 27 |
| 28 | | | | 28 | | | | | | | 28 |
| 29 | 1,093,113 | 934,168 | - | 29 | Ending Fund Balance | - | - | - | - | - | 29 |
| 30 | 2,162,631 | 2,157,036 | 1,960,570 | 30 | TOTAL REQUIREMENTS | - | - | - | - | - | 30 |

FORM
LB 10

SPECIAL FUNDS

EMSWCD Budget 18-19 1st Draft

Partner Grants Management Fund
RESOURCE AND REQUIREMENTS

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

| | Historical Data | | | DESCRIPTION | Budget for Next Year 2018-19 | | | | | |
|----|------------------|-----------------|----------------|--|------------------------------|---------------|-------------|------------|--------------|--------------|
| | Actual | Actual | Adopted Budget | | Proposed | Revisions for | Approved by | Adopted by | Supplemental | |
| | Second Preceding | First Preceding | Year 2017-18 | | | | | | | Budget as of |
| | Year 2015-16 | Year 2016-17 | Year 2017-18 | RESOURCES | 3/5/2018 | 4/2/2018 | 5/7/2018 | 6/4/2018 | | |
| 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 | | | | | 6 |
| 7 | | | | 7 | | | | | | 7 |
| 8 | | | | 8 | | | | | | 8 |
| 9 | - | - | 25,000 | 9 Total resources, except taxes to be levied | 25,000 | - | - | - | - | 9 |
| 10 | - | | - | 10 Taxes necessary to balance | | | | | | 10 |
| 11 | - | | - | 11 Taxes collected in year levied | | | | | | 11 |
| 12 | - | - | 25,000 | 12 TOTAL RESOURCES | 25,000 | - | - | - | - | 12 |
| 13 | | | | 13 | | | | | | 13 |
| 14 | | | | 14 REQUIREMENTS - MATERIALS & SERVICES | | | | | | 14 |
| 15 | | | 25,000 | 15 OWEB Small Grants | 25,000 | | | | | 15 |
| 16 | - | | - | 16 Other Grants | | | | | | 16 |
| 17 | - | - | 25,000 | 17 TOTAL MATERIALS & SERVICES | 25,000 | - | - | - | - | 17 |
| 18 | | | | 18 | | | | | | 18 |
| 19 | | | | 19 | | | | | | 19 |
| 20 | | | | 20 | | | | | | 20 |
| 21 | | | | 21 | | | | | | 21 |
| 22 | - | - | 25,000 | 22 Total Expenses | 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 | - | - | - | - | 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 2018-19 | | | | | | | | |
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | Proposed Budget as of 3/5/2018 | | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | 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

| Historical Data | | | | DESCRIPTION | Budget for Next Year 2018-19 | | | | |
|------------------|-----------------|----------------|----------|--|------------------------------|-------------|------------|--------------|--------------|
| Actual | Actual | Adopted Budget | Proposed | | Revisions for | Approved by | Adopted by | Supplemental | |
| Second Preceding | First Preceding | Year 2017-18 | | | | | | | Budget as of |
| Year 2015-16 | Year 2016-17 | Year 2017-18 | 3/5/2018 | 4/2/2018 | 5/7/2018 | 6/4/2018 | | | |
| | | | | 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 | | | | | | 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
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 2018-19 | | | | Supplemental |
| Actual Second Preceding Year 2015-16 | Actual First Preceding Year 2016-17 | Adopted Budget Year 2017-18 | | | Proposed Budget as of 3/5/2018 | Revisions for Budget Comm Mtg 4/2/2018 | Approved by Budget Committee 5/7/2018 | Adopted by Board 6/4/2018 | |
| | | | | 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 |
| 14 | | | | REQUIREMENTS | | | | | 14 |
| 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 Unappropriated Ending Fund Balance | - | - | - | - | - |
| 26 | - | - | - | 26 Ending Fund Balance | - | - | - | - | - |
| 27 | - | - | - | 27 TOTAL REQUIREMENTS | - | - | - | - | - |