

RESOURCES

GENERAL FUND

East Multnomah SWCD

Modified Accrual Basis

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2017-18						
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental		
1	2,366,768	2,338,165	1,818,686	1	Beginning Fund Balance	1,759,960	1,819,020	1,880,245	1,880,245	1,880,245	1
2			139,765	2	Previously levied taxes estimated to be received	99,732	99,732	99,732	99,732	99,732	2
3			-	3							3
4			-	4	OTHER RESOURCES						4
5	20,930	21,774	21,774	5	Op: ODA Administrative Grant	21,774	21,774	21,774	21,774	23,546	5
6	11,068	17,210	13,000	6	Op: Interest on Bank/LGIP Accts	19,000	23,000	23,000	23,000	23,000	6
7	3,923	3,278	-	7	Op: Misc. (Refunds, Rebates, etc)	5,000	5,000	5,000	5,000	5,000	7
8			-	8	Op:						8
9				9	Op:						9
10			-	10	Op:						10
11			-	11	Op:						11
12			-	12	Op:						12
13	36,809	42,694	43,576	13	CL/HIP: Rental Income	28,400	28,400	28,400	28,400	28,400	13
14			-	14	CL:						14
15			2,000	15	RL: Reimbursements from Partners	2,000	2,000	2,000	2,000	2,000	15
16	50,000	50,900	50,900	16	RL: ODA Scope of Work Funds	50,900	50,900	50,900	50,900	54,942	16
17				17	RL:						17
18			-	18	RL:						18
19			-	19	RL:						19
20			5,000	20	HIP: Reimbursements	5,000	5,000	5,000	5,000	5,000	20
21			-	21	HIP:						21
22	39,614	26,931	30,000	22	UL: Plant Sale Revenue (Gross Sales)	35,000	35,000	35,000	35,000	35,000	22
23	1,800		3,500	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	2,530,912	2,500,952	2,128,201	30	Total resources, except taxes to be levied	2,026,766	2,089,826	2,151,051	2,151,051	2,156,865	30
31	4,092,415	4,292,994	4,407,690	31	Taxes necessary to balance	4,577,940	4,577,940	4,577,940	4,577,940	4,577,940	31
32				32	Taxes collected in year levied						32
33	6,623,327	6,793,946	6,535,891	33	TOTAL RESOURCES	6,604,706	6,667,766	6,728,991	6,728,991	6,734,805	33

**EXPENDITURE SUMMARY
GENERAL FUND**

Modified Accrual Basis

Modified Accrual Basis

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18					
	Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17		Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental	
				PERSONNEL SERVICES						
1	238,871	402,125	430,198	1 Finance & Operations	456,667	455,037	455,037	455,037	455,037	1
2	486,536	477,154	617,159	2 Rural Lands Program	665,537	662,927	662,927	662,927	662,927	2
3	326,782	315,125	354,955	3 Urban Lands Program	408,346	406,872	406,872	406,872	406,872	3
4	221,144	239,943	274,426	4 Land Legacy & Grants Program	311,736	318,607	318,607	318,607	318,607	4
5	104,398	100,092	130,008	5 Headwaters Farm Incubator Program	147,391	146,376	146,376	146,376	146,376	5
6				6						6
7	1,377,730	1,534,440	1,806,746	7 TOTAL PERSONNEL SERVICES	1,989,676	1,989,820	1,989,820	1,989,820	1,989,820	7
8				8 MATERIALS AND SERVICES						8
9	161,897	159,421	191,310	9 Finance & Operations	244,310	245,010	265,853	265,853	265,853	9
10	420,275	392,886	431,530	10 Rural Lands Program	424,530	424,530	424,530	424,530	424,530	10
11	87,564	72,475	273,600	11 Urban Lands Program	261,050	261,050	311,050	311,050	311,050	11
12	48,260	68,172	126,650	12 Land Legacy & Grants Program	145,568	145,568	145,568	145,568	159,982	12
13	87,193	124,111	143,110	13 Headwaters Farm Incubator Program	136,572	136,572	136,572	136,572	136,572	13
14				14						14
15	805,190	817,066	1,166,200	15 TOTAL MATERIALS & SERVICES	1,212,030	1,212,730	1,283,573	1,283,573	1,297,987	15
16				16						16
17				17 CAPITAL OUTLAY						17
18	48,030	35,122	8,200	18 Office/Field Equipment	7,000	7,000	7,000	7,000	7,000	18
19	-	12,191	-	19 Vehicles	-	-	-	-	-	19
20	57,212	121,783	384,500	20 Improvements to Real Property	96,000	96,000	96,000	96,000	96,000	20
21	105,242	169,096	392,700	21 TOTAL CAPITAL OUTLAY	103,000	103,000	103,000	103,000	103,000	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	966,405	994,300	29 Transfer to Land Conservation Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	29
30	998,500	1,121,500	1,049,820	30 Transfer to Projects & Cost Share Fund	1,150,000	1,204,380	1,204,380	1,204,380	1,204,380	30
31	-	-	-	31 Transfer to Building Reserve Fund	-	-	-	-	-	31
32	-	-	-	32 Transfer to Debt Service Fund	-	-	-	-	-	32
33	-	-	295,180	33 Contingency	300,000	307,836	298,218	298,218	289,618	33
34	1,997,000	2,087,905	2,339,300	34 TOTAL TRANSFERS & CONTINGENCIES	2,450,000	2,512,216	2,502,598	2,502,598	2,493,998	34
35	4,285,162	4,608,507	5,704,946	35 TOTAL EXPENDITURES	5,754,706	5,817,766	5,878,991	5,878,991	5,884,805	35
36	2,338,165	2,185,438	830,945	36 Unappropriated Ending Fund Balance	850,000	850,000	850,000	850,000	850,000	36
37	6,623,327	6,793,946	6,535,891	37 TOTAL	6,604,706	6,667,766	6,728,991	6,728,991	6,734,805	37

DETAILED EXPENDITURES

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18						
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental		
				PERSONNEL SERVICES							
1	1,030,786	1,179,886	1,329,437	1	Salaries and Wages (Total of 20.0 FTE)	1,427,300	1,433,310	1,433,310	1,433,310	1,433,310	1
2	102,226	110,033	128,398	2	Payroll Taxes	140,471	140,976	140,976	140,976	140,976	2
3	10,511	13,889	19,239	3	Worker's Comp Insurance Policy	20,223	20,237	20,237	20,237	20,237	3
4	232,243	217,254	305,923	4	Employee Benefits	363,915	357,530	357,530	357,530	357,530	4
5	1,965	716	3,827	5	Overtime	1,353	1,353	1,353	1,353	1,353	5
6	-	12,662	19,922	6	Temporary Employees (Total of 0.2 FTE)	14,964	14,964	14,964	14,964	14,964	6
7				7	Paid Internships (Total of .5 FTE)	21,450	21,450	21,450	21,450	21,450	7
8	1,377,730	1,534,440	1,806,746	8	TOTAL PERSONNEL SERVICES	1,989,676	1,989,820	1,989,820	1,989,820	1,989,820	8
9				9							9
				MATERIALS AND SERVICES							
11	15,260	15,000	21,000	11	Contracted Bookkeeper	21,000	21,000	21,000	21,000	21,000	11
12	4,600	4,600	10,000	12	Contracted Audit Services	5,400	5,400	5,400	5,400	5,400	12
13	17,240	11,090	15,600	13	Contracted Attorney	32,100	32,100	32,100	32,100	32,100	13
14	-	-	-	14	Contracted Information Technology Support	18,000	18,000	18,000	18,000	18,000	14
15	428,007	417,433	610,290	15	Contracted Services	606,308	606,308	678,051	678,051	692,465	15
16	-	-	-	16		-	-	-	-	-	16
17	-	-	-	17		-	-	-	-	-	17
18	-	-	-	18		-	-	-	-	-	18
19	-	-	-	19		-	-	-	-	-	19
20	250	250	250	20	Audit Filing Fee	250	250	250	250	250	20
21	2,102	1,436	250	21	Bank/LGIP Fees	475	475	475	475	475	21
22	220	-	250	22	Bulk Mail Permit Renewal	250	250	250	250	250	22
23	5,832	2,716	4,000	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000	3,000	3,000	23
24	3,988	6,186	6,450	24	Licenses and Fees	9,700	9,700	9,700	9,700	9,700	24
25	1,573	2,448	3,000	25	Taxes	2,800	2,800	2,800	2,800	2,800	25
26	12,391	17,447	18,840	26	Utilities	20,880	20,880	20,880	20,880	20,880	26
27	10,859	12,959	16,590	27	Telecommunications	18,862	18,862	18,862	18,862	18,862	27
28	59,478	52,929	50,330	28	Repairs/Maintenance	23,500	23,500	23,500	23,500	23,500	28
29	8,644	11,613	10,000	29	Insurance	12,100	12,800	12,800	12,800	12,800	29
30	11,411	8,315	8,050	30	Office Supplies	7,235	7,235	7,235	7,235	7,235	30
31	3,789	2,936	7,150	31	Postage/Delivery	5,500	5,500	5,500	5,500	5,500	31
32	875	15,974	16,340	32	Printing/Copying	21,390	21,390	21,390	21,390	21,390	32
33	8,741	26,315	22,950	33	Office Furnishings and Equipment	15,140	15,140	15,140	15,140	15,140	33

DETAILED EXPENDITURES

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18					
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17	Proposed Budget as of 3/6/2017		Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental		
34	8,705	6,625	15,000	34 Advertising	12,930	12,930	12,930	12,930	12,930	34
35	17	1,421	21,950	35 Signage, Banners, Displays	26,400	26,400	26,400	26,400	26,400	35
36	575	611	11,750	36 Public Relations Promo	17,500	17,500	17,500	17,500	17,500	36
37	6,906	3,927	12,480	37 Dues	12,000	12,000	12,000	12,000	12,000	37
38	4,885	9,091	10,450	38 Subscriptions	14,330	14,330	14,330	14,330	14,330	38
39	104,305	107,617	135,850	39 Program Supplies (not Cost Share)	142,530	142,530	142,530	142,530	142,530	39
40	12,955	8,616	25,300	40 Plants & Materials	30,250	30,250	30,250	30,250	30,250	40
41	4,441	1,094	5,200	41 Rent Space: Mtg/Wkshp/Storage/Event/Sale	8,200	8,200	8,200	8,200	8,200	41
42	14,336	9,140	12,980	42 Equipment Rental/Lease	13,450	13,450	13,450	13,450	13,450	42
43	12,565	13,644	17,500	43 Vehicles: Rent/Lease	23,000	23,000	23,000	23,000	23,000	43
44	12,496	16,746	20,000	44 Training/Development: Staff	20,000	20,000	20,000	20,000	20,000	44
45	220	990	2,000	45 Training/Development: Board	5,000	5,000	5,000	5,000	5,000	45
46	6,537	5,344	21,000	46 Out of Town Travel: Staff	20,000	20,000	19,600	19,600	19,600	46
47	275	1,133	2,000	47 Out of Town Travel: Board	5,000	5,000	4,500	4,500	4,500	47
48	8,023	8,443	12,000	48 Local Mileage, Parking, Bus: Staff	11,200	11,200	11,200	11,200	11,200	48
49	-	-	500	49 Local Mileage, Parking, Bus: Board	500	500	500	500	500	49
50	5,737	6,219	10,300	50 Vol/Board/Staff/Cooperator expenses	13,400	13,400	13,400	13,400	13,400	50
51	6,897	6,757	7,950	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	11,950	11,950	11,950	11,950	11,950	51
52	54	-	650	52 Misc Expenses	500	500	500	500	500	52
53	-	-	-	53						53
54				54						54
55	805,190	817,066	1,166,200	55 TOTAL MATERIALS AND SERVICES	1,212,030	1,212,730	1,283,573	1,283,573	1,297,987	55
56				56						56
57				57 CAPITAL OUTLAY						57
58	48,030	35,122	8,200	58 Office/Field Equipment	7,000	7,000	7,000	7,000	7,000	58
59	-	12,191	-	59 Vehicles	-	-	-	-	-	59
60	57,212	121,783	384,500	60 Improvements to Real Property	96,000	96,000	96,000	96,000	96,000	60
61				61						61
62	105,242	169,096	392,700	62 TOTAL CAPITAL OUTLAY	103,000	103,000	103,000	103,000	103,000	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

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18										
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental						
69	-	-	295,180	69	CONTINGENCIES					300,000	307,836	298,218	298,218	289,618	69
70	-	-	295,180	70	Contingency					300,000	307,836	298,218	298,218	289,618	70
71				71											71
72	1,997,000	2,087,905	2,044,120	72	TRANSFERS TO SPECIAL FUNDS					2,150,000	2,204,380	2,204,380	2,204,380	2,204,380	72
73	998,500	966,405	994,300	73	Transfer to Land Conservation Fund					1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	73
74	998,500	1,121,500	1,049,820	74	Transfer to Projects & Cost Share Fund					1,150,000	1,204,380	1,204,380	1,204,380	1,204,380	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	2,087,905	2,339,300	80	TOTAL TRANSFERS & CONTINGENCIES					2,450,000	2,512,216	2,502,598	2,502,598	2,493,998	80
81				81											81
82	4,285,162	4,608,507	5,704,946	82	Total Expenditures					5,754,706	5,817,766	5,878,991	5,878,991	5,884,805	82
83	2,338,165	2,185,438	830,945	83	UNAPPROPRIATED ENDING FUND BALANCE					850,000	850,000	850,000	850,000	850,000	83
84	6,623,327	6,793,946	6,535,891	84	TOTAL REQUIREMENTS					6,604,706	6,667,766	6,728,991	6,728,991	6,734,805	84

DETAILED EXPENDITURES
Finance & Operations

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18						
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental		
				PERSONNEL SERVICES							
1	174,563	315,896	329,804	1	Salaries and Wages (Total of 4.5 FTE)	350,804	350,804	350,804	350,804	350,804	1
2	20,568	28,846	31,449	2	Payroll Taxes	34,096	34,096	34,096	34,096	34,096	2
3	631	1,548	1,710	3	Worker's Comp Insurance Policy	1,683	1,683	1,683	1,683	1,683	3
4	43,110	55,835	67,235	4	Employee Benefits	68,731	67,102	67,102	67,102	67,102	4
5				5	Overtime	1,353	1,353	1,353	1,353	1,353	5
6				6	Temporary Employees (Total of 0.2 FTE)						6
7				7	Paid Internships (Total of .5 FTE)						7
8	238,871	402,125	430,198	8	TOTAL PERSONNEL SERVICES	456,667	455,037	455,037	455,037	455,037	8
				MATERIALS AND SERVICES							
11	15,000	15,000	21,000	11	Contracted Bookkeeper	21,000	21,000	21,000	21,000	21,000	11
12	4,600	4,600	10,000	12	Contracted Audit Services	5,400	5,400	5,400	5,400	5,400	12
13	3,320	680	5,000	13	Contracted Attorney	20,000	20,000	20,000	20,000	20,000	13
14			-	14	Contracted Information Technology Support	18,000	18,000	18,000	18,000	18,000	14
15	38,300	15,732	25,000	15	Contracted Services	36,040	36,040	57,783	57,783	57,783	15
16			-	16			-	-	-	-	16
17			-	17			-	-	-	-	17
18			-	18			-	-	-	-	18
19			-	19			-	-	-	-	19
20	250	250	250	20	Audit Filing Fee	250	250	250	250	250	20
21	763	331	250	21	Bank/LGIP Fees	450	450	450	450	450	21
22	220	-	250	22	Bulk Mail Permit Renewal	250	250	250	250	250	22
23	5,832	2,716	4,000	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	3,000	3,000	3,000	3,000	3,000	23
24	1,454	2,568	6,150	24	Licenses and Fees	9,400	9,400	9,400	9,400	9,400	24
25			-	25	Taxes		-	-	-	-	25
26	6,068	7,138	7,500	26	Utilities	7,500	7,500	7,500	7,500	7,500	26
27	7,312	8,008	8,400	27	Telecommunications	8,500	8,500	8,500	8,500	8,500	27
28	28,911	34,473	27,930	28	Repairs/Maintenance	4,500	4,500	4,500	4,500	4,500	28
29	8,644	9,615	10,000	29	Insurance	12,100	12,800	12,800	12,800	12,800	29
30	8,373	4,970	6,000	30	Office Supplies	5,000	5,000	5,000	5,000	5,000	30
31	399	1,229	1,000	31	Postage/Delivery	1,500	1,500	1,500	1,500	1,500	31
32	518	2,759	2,000	32	Printing/Copying	7,750	7,750	7,750	7,750	7,750	32
33	3,262	10,311	13,050	33	Office Furnishings and Equipment	4,900	4,900	4,900	4,900	4,900	33

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18					
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental	
34	659	1,106	1,500	34 Advertising	3,000	3,000	3,000	3,000	3,000	34
35		497	250	35 Signage, Banners, Displays	1,000	1,000	1,000	1,000	1,000	35
36		99	250	36 Public Relations Promo	6,000	6,000	6,000	6,000	6,000	36
37	6,185	3,567	9,550	37 Dues	9,750	9,750	9,750	9,750	9,750	37
38	952	1,787	2,200	38 Subscriptions	2,570	2,570	2,570	2,570	2,570	38
39	256	6,619	1,000	39 Program Supplies (not Cost Share)	7,500	7,500	7,500	7,500	7,500	39
40		-	300	40 Plants & Materials	250	250	250	250	250	40
41	2,800	311	300	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,800	3,800	3,800	3,800	3,800	41
42		5,206	2,980	42 Equipment Rental/Lease	5,000	5,000	5,000	5,000	5,000	42
43		222	-	43 Vehicles: Rent/Lease	1,000	1,000	1,000	1,000	1,000	43
44	2,534	3,455	4,500	44 Training/Development: Staff	4,500	4,500	4,500	4,500	4,500	44
45	120	990	2,000	45 Training/Development: Board	5,000	5,000	5,000	5,000	5,000	45
46	4,362	1,864	4,500	46 Out of Town Travel: Staff	4,500	4,500	4,100	4,100	4,100	46
47	275	1,008	2,000	47 Out of Town Travel: Board	5,000	5,000	4,500	4,500	4,500	47
48	2,152	1,819	1,500	48 Local Mileage, Parking, Bus: Staff	1,500	1,500	1,500	1,500	1,500	48
49		-	500	49 Local Mileage, Parking, Bus: Board	500	500	500	500	500	49
50	2,877	5,268	6,300	50 Vol/Board/Staff/Cooperator expenses	10,000	10,000	10,000	10,000	10,000	50
51	5,500	5,225	3,900	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	7,900	7,900	7,900	7,900	7,900	51
52		-	-	52 Misc Expenses						52
53				53						53
54				54						54
55	161,897	159,421	191,310	55 TOTAL MATERIALS AND SERVICES	244,310	245,010	265,853	265,853	265,853	55
56				56						56
57				57 CAPITAL OUTLAY						57
58			-	58 Office/Field Equipment		-	-	-	-	58
59			-	59 Vehicles		-	-	-	-	59
60	8,000	26,976	15,000	60 Improvements to Real Property	20,000	20,000	20,000	20,000	20,000	60
61				61						61
62	8,000	26,976	15,000	62 TOTAL CAPITAL OUTLAY	20,000	20,000	20,000	20,000	20,000	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
Finance & Operations**

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18						
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	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	408,769	588,523	636,508	82	Total Expenditures	720,977	720,047	740,890	740,890	740,890	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	408,769	588,523	636,508	84	TOTAL REQUIREMENTS	720,977	720,047	740,890	740,890	740,890	84

DETAILED EXPENDITURES
Rural Lands Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18					
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental	
				PERSONNEL SERVICES						
1	362,809	366,861	446,322	1 Salaries and Wages (Total of 7.0 FTE)	481,108	481,108	481,108	481,108	481,108	1
2	34,407	34,016	43,356	2 Payroll Taxes	47,617	47,617	47,617	47,617	47,617	2
3	7,042	8,554	12,980	3 Worker's Comp Insurance Policy	14,003	14,003	14,003	14,003	14,003	3
4	81,340	65,493	105,245	4 Employee Benefits	122,809	120,199	120,199	120,199	120,199	4
5	937	37	2,561	5 Overtime	-	-	-	-	-	5
6		2,194	6,695	6 Temporary Employees (Total of 0.2 FTE)	-	-	-	-	-	6
7				7 Paid Internships (Total of .5 FTE)						7
8	486,536	477,154	617,159	8 TOTAL PERSONNEL SERVICES	665,537	662,927	662,927	662,927	662,927	8
9				9						9
10				MATERIALS AND SERVICES						10
11			-	11 Contracted Bookkeeper		-	-	-	-	11
12			-	12 Contracted Audit Services		-	-	-	-	12
13	1,320	640	500	13 Contracted Attorney	500	500	500	500	500	13
14			-	14 Contracted Information Technology Support		-	-	-	-	14
15	322,045	299,984	324,000	15 Contracted Services	284,000	284,000	284,000	284,000	284,000	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	1,849	2,468	300	24 Licenses and Fees	300	300	300	300	300	24
25			-	25 Taxes		-	-	-	-	25
26			-	26 Utilities		-	-	-	-	26
27	2,220	3,256	2,250	27 Telecommunications	5,250	5,250	5,250	5,250	5,250	27
28	3,305		-	28 Repairs/Maintenance		-	-	-	-	28
29		616	-	29 Insurance		-	-	-	-	29
30	136	2,784	200	30 Office Supplies	400	400	400	400	400	30
31	176	200	500	31 Postage/Delivery	1,000	1,000	1,000	1,000	1,000	31
32		1,444	1,500	32 Printing/Copying	4,000	4,000	4,000	4,000	4,000	32
33	983	4,664	4,400	33 Office Furnishings and Equipment	4,600	4,600	4,600	4,600	4,600	33

FORM
LB 31

DETAILED EXPENDITURES

Rural Lands Program

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18					
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental	
34	2,166	544	1,500	34 Advertising	1,200	1,200	1,200	1,200	1,200	34
35		-	2,500	35 Signage, Banners, Displays	3,000	3,000	3,000	3,000	3,000	35
36	42	63	500	36 Public Relations Promo	500	500	500	500	500	36
37	385	110	280	37 Dues	100	100	100	100	100	37
38	2,600	2,851	3,500	38 Subscriptions	4,480	4,480	4,480	4,480	4,480	38
39	61,502	55,419	60,600	39 Program Supplies (not Cost Share)	81,700	81,700	81,700	81,700	81,700	39
40		125	-	40 Plants & Materials		-	-	-	-	40
41	637	285	1,500	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,000	1,000	1,000	1,000	1,000	41
42	1,062	398	500	42 Equipment Rental/Lease	500	500	500	500	500	42
43	11,980	10,114	10,500	43 Vehicles: Rent/Lease	15,000	15,000	15,000	15,000	15,000	43
44	4,942	4,815	7,000	44 Training/Development: Staff	7,000	7,000	7,000	7,000	7,000	44
45	100		-	45 Training/Development: Board		-	-	-	-	45
46	957	548	7,000	46 Out of Town Travel: Staff	7,000	7,000	7,000	7,000	7,000	46
47			-	47 Out of Town Travel: Board		-	-	-	-	47
48	1,008	1,317	1,500	48 Local Mileage, Parking, Bus: Staff	2,500	2,500	2,500	2,500	2,500	48
49			-	49 Local Mileage, Parking, Bus: Board		-	-	-	-	49
50	612	27	500	50 Vol/Board/Staff/Cooperator expenses		-	-	-	-	50
51	248	216	500	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	500	500	500	500	500	51
52			-	52 Misc Expenses		-	-	-	-	52
53			-	53						53
54				54						54
55	420,275	392,886	431,530	55 TOTAL MATERIALS AND SERVICES	424,530	424,530	424,530	424,530	424,530	55
56				56						56
57				57 CAPITAL OUTLAY						57
58			-	58 Office/Field Equipment		-	-	-	-	58
59	-		-	59 Vehicles		-	-	-	-	59
60	-	18,495	272,000	60 Improvements to Real Property		-	-	-	-	60
61				61						61
62	-	18,495	272,000	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
LB 31**

**DETAILED EXPENDITURES
Rural Lands Program**

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18						
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	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	906,810	888,535	1,320,689	82	Total Expenditures	1,090,067	1,087,457	1,087,457	1,087,457	1,087,457	82
83	-			83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	906,810	888,535	1,320,689	84	TOTAL REQUIREMENTS	1,090,067	1,087,457	1,087,457	1,087,457	1,087,457	84

DETAILED EXPENDITURES
Urban Lands Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				(Includes Naturescaping & Native Plant Sale) EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18						
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental		
				PERSONNEL SERVICES							
1	245,931	236,870	265,904	1	Salaries and Wages (Total of 4.0 FTE)	285,328	285,328	285,328	285,328	285,328	1
2	23,517	22,816	25,681	2	Payroll Taxes	28,083	28,083	28,083	28,083	28,083	2
3	735	753	990	3	Worker's Comp Insurance Policy	991	991	991	991	991	3
4	55,572	43,539	61,114	4	Employee Benefits	72,494	71,021	71,021	71,021	71,021	4
5	1,027	679	1,266	5	Overtime	-	-	-	-	-	5
6		10,468		6	Temporary Employees (Total of 0.2 FTE)						6
7				7	Paid Internships (Total of .5 FTE)	21,450	21,450	21,450	21,450	21,450	7
8	326,782	315,125	354,955	8	TOTAL PERSONNEL SERVICES	408,346	406,872	406,872	406,872	406,872	8
9				9							9
				MATERIALS AND SERVICES							
11	260		-	11	Contracted Bookkeeper		-	-	-	-	11
12			-	12	Contracted Audit Services		-	-	-	-	12
13	80	1,640	3,000	13	Contracted Attorney	1,500	1,500	1,500	1,500	1,500	13
14			-	14	Contracted Information Technology Support		-	-	-	-	14
15	31,780	27,384	146,000	15	Contracted Services	151,000	151,000	201,000	201,000	201,000	15
16			-	16			-	-	-	-	16
17			-	17			-	-	-	-	17
18			-	18			-	-	-	-	18
19			-	19			-	-	-	-	19
20			-	20	Audit Filing Fee		-	-	-	-	20
21	1,314	1,055	-	21	Bank/LGIP Fees		-	-	-	-	21
22			-	22	Bulk Mail Permit Renewal		-	-	-	-	22
23			-	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-	-	-	23
24	177	170	-	24	Licenses and Fees		-	-	-	-	24
25			-	25	Taxes		-	-	-	-	25
26			-	26	Utilities		-	-	-	-	26
27	38	275	3,600	27	Telecommunications	2,400	2,400	2,400	2,400	2,400	27
28	148	139	-	28	Repairs/Maintenance		-	-	-	-	28
29		224	-	29	Insurance		-	-	-	-	29
30	2,205	139	500	30	Office Supplies	500	500	500	500	500	30
31	2,882	1,115	4,500	31	Postage/Delivery	2,000	2,000	2,000	2,000	2,000	31
32	357	9,025	7,500	32	Printing/Copying	7,000	7,000	7,000	7,000	7,000	32
33	2,975	2,559	1,500	33	Office Furnishings and Equipment	1,500	1,500	1,500	1,500	1,500	33

DETAILED EXPENDITURES
Urban Lands Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18						
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental		
34	4,914	3,989	7,500	34	Advertising	5,000	5,000	5,000	5,000	5,000	34
35	17	67	7,000	35	Signage, Banners, Displays	10,000	10,000	10,000	10,000	10,000	35
36	533	450	11,000	36	Public Relations Promo	11,000	11,000	11,000	11,000	11,000	36
37	86	-	-	37	Dues		-	-	-	-	37
38	1,288	1,880	3,500	38	Subscriptions	4,650	4,650	4,650	4,650	4,650	38
39	12,202	1,890	22,000	39	Program Supplies (not Cost Share)	5,000	5,000	5,000	5,000	5,000	39
40	12,940	8,491	25,000	40	Plants & Materials	30,000	30,000	30,000	30,000	30,000	40
41	745	60	3,000	41	Rent Space: Mtg/Wkshop/Storage/Event/Sale	3,000	3,000	3,000	3,000	3,000	41
42	5,019	3,306	4,500	42	Equipment Rental/Lease	4,500	4,500	4,500	4,500	4,500	42
43	584	3,308	7,000	43	Vehicles: Rent/Lease	7,000	7,000	7,000	7,000	7,000	43
44	3,049	2,772	4,000	44	Training/Development: Staff	4,000	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	4,000	46
47			-	47	Out of Town Travel: Board		-	-	-	-	47
48	2,005	1,324	3,000	48	Local Mileage, Parking, Bus: Staff	1,500	1,500	1,500	1,500	1,500	48
49			-	49	Local Mileage, Parking, Bus: Board		-	-	-	-	49
50	1,364	375	3,000	50	Vol/Board/Staff/Cooperator expenses	3,000	3,000	3,000	3,000	3,000	50
51	603	837	2,500	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	2,500	2,500	2,500	2,500	2,500	51
52			-	52	Misc Expenses		-	-	-	-	52
53				53							53
54				54							54
55	87,564	72,475	273,600	55	TOTAL MATERIALS AND SERVICES	261,050	261,050	311,050	311,050	311,050	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
LB 31**

DETAILED EXPENDITURES

Urban Lands Program

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				(Includes Natuescaping & Native Plant Sale) EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18										
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	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	414,346	387,600	628,555	82	Total Expenditures					669,396	667,922	717,922	717,922	717,922	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE										83
84	414,346	387,600	628,555	84	TOTAL REQUIREMENTS					669,396	667,922	717,922	717,922	717,922	84

DETAILED EXPENDITURES
Conservation Legacy Program

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18					
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/11/2017	Adopted by Board 6/5/2017	Supplemental	
				PERSONNEL SERVICES						
1	168,228	181,896	201,076	1 Salaries and Wages (Total of 3.0 FTE)	217,894	223,904	223,904	223,904	223,904	1
2	16,200	17,058	19,398	2 Payroll Taxes	21,390	21,894	21,894	21,894	21,894	2
3	316	430	478	3 Worker's Comp Insurance Policy	483	497	497	497	497	3
4	36,399	40,560	53,474	4 Employee Benefits	71,968	72,312	72,312	72,312	72,312	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	221,144	239,943	274,426	8 TOTAL PERSONNEL SERVICES	311,736	318,607	318,607	318,607	318,607	8
9				9						9
				MATERIALS AND SERVICES						
10			-	10 Contracted Bookkeeper		-	-	-	-	10
11			-	11 Contracted Audit Services		-	-	-	-	11
12			-	12 Contracted Attorney		-	-	-	-	12
13	12,520	8,130	6,100	13 Contracted Information Technology Support	9,100	9,100	9,100	9,100	9,100	13
14			-	14 Contracted Services		-	-	-	-	14
15	14,677	29,113	72,500	15	91,978	91,978	91,978	91,978	106,392	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	25	25	25	25	21
22			-	22 Bulk Mail Permit Renewal		-	-	-	-	22
23			-	23 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-	-	-	23
24			-	24 Licenses and Fees		-	-	-	-	24
25	1,573	2,448	3,000	25 Taxes	2,800	2,800	2,800	2,800	2,800	25
26			-	26 Utilities		-	-	-	-	26
27	445	566	1,500	27 Telecommunications	1,800	1,800	1,800	1,800	1,800	27
28	8,739	99		28 Repairs/Maintenance		-	-	-	-	28
29		110	-	29 Insurance		-	-	-	-	29
30		164	700	30 Office Supplies	385	385	385	385	385	30
31	332	375	950	31 Postage/Delivery	800	800	800	800	800	31
32		2,747	2,800	32 Printing/Copying	1,600	1,600	1,600	1,600	1,600	32
33	1,521	7,553	3,700	33 Office Furnishings and Equipment	4,140	4,140	4,140	4,140	4,140	33

FORM
LB 31

DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18					
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental	
34	966	943	1,300	34 Advertising	530	530	530	530	530	34
35		137	8,200	35 Signage, Banners, Displays	7,400	7,400	7,400	7,400	7,400	35
36			-	36 Public Relations Promo		-	-	-	-	36
37	250	250	2,650	37 Dues	650	650	650	650	650	37
38	45	2,573	1,250	38 Subscriptions	2,630	2,630	2,630	2,630	2,630	38
39	1,772	3,175	12,300	39 Program Supplies (not Cost Share)	11,730	11,730	11,730	11,730	11,730	39
40	16		-	40 Plants & Materials		-	-	-	-	40
41	259	438	400	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	400	400	400	400	400	41
42			-	42 Equipment Rental/Lease	450	450	450	450	450	42
43			-	43 Vehicles: Rent/Lease		-	-	-	-	43
44	1,657	4,503	3,000	44 Training/Development: Staff	3,000	3,000	3,000	3,000	3,000	44
45			-	45 Training/Development: Board		-	-	-	-	45
46	1,052	1,371	3,000	46 Out of Town Travel: Staff	3,000	3,000	3,000	3,000	3,000	46
47		125	-	47 Out of Town Travel: Board		-	-	-	-	47
48	1,554	2,474	2,100	48 Local Mileage, Parking, Bus: Staff	2,200	2,200	2,200	2,200	2,200	48
49			-	49 Local Mileage, Parking, Bus: Board		-	-	-	-	49
50	612	549	500	50 Vol/Board/Staff/Cooperator expenses	400	400	400	400	400	50
51	270	330	550	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	550	550	550	550	550	51
52		-	150	52 Misc Expenses		-	-	-	-	52
53			-	53						53
54				54						54
55	48,260	68,172	126,650	55 TOTAL MATERIALS AND SERVICES	145,568	145,568	145,568	145,568	159,982	55
56				56						56
57				57 CAPITAL OUTLAY						57
58			-	58 Office/Field Equipment		-	-	-	-	58
59			-	59 Vehicles		-	-	-	-	59
60			25,000	60 Improvements to Real Property		-	-	-	-	60
61				61						61
62	-	-	25,000	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
LB 31

DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18						
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	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	269,404	308,116	426,076	82	Total Expenditures	457,304	464,175	464,175	464,175	478,589	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	269,404	308,116	426,076	84	TOTAL REQUIREMENTS	457,304	464,175	464,175	464,175	478,589	84

DETAILED EXPENDITURES

East Multnomah SWCD

Headwaters Farm Incubator Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18					
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental	
				PERSONNEL SERVICES						
1	79,255	78,364	86,331	1 Salaries and Wages (Total of 1.5 FTE)	92,166	92,166	92,166	92,166	92,166	1
2	7,534	7,298	8,514	2 Payroll Taxes	9,286	9,286	9,286	9,286	9,286	2
3	1,787	2,604	3,081	3 Worker's Comp Insurance Policy	3,062	3,062	3,062	3,062	3,062	3
4	15,823	11,827	18,855	4 Employee Benefits	27,912	26,897	26,897	26,897	26,897	4
5				5 Overtime		-	-	-	-	5
6			13,227	6 Temporary Employees (Total of 0.2 FTE)	14,964	14,964	14,964	14,964	14,964	6
7				7 Paid Internships (Total of .5 FTE)						7
8	104,398	100,092	130,008	8 TOTAL PERSONNEL SERVICES	147,391	146,376	146,376	146,376	146,376	8
9				9						9
				MATERIALS AND SERVICES						
11			-	11 Contracted Bookkeeper		-	-	-	-	11
12			-	12 Contracted Audit Services		-	-	-	-	12
13			1,000	13 Contracted Attorney	1,000	1,000	1,000	1,000	1,000	13
14			-	14 Contracted Information Technology Support		-	-	-	-	14
15	21,205	45,220	42,790	15 Contracted Services	43,290	43,290	43,290	43,290	43,290	15
16			-	16		-	-	-	-	16
17			-	17		-	-	-	-	17
18			-	18		-	-	-	-	18
19			-	19		-	-	-	-	19
20			-	20 Audit Filing Fee		-	-	-	-	20
21	25	50	-	21 Bank/LGIP Fees		-	-	-	-	21
22			-	22 Bulk Mail Permit Renewal		-	-	-	-	22
23			-	23 Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)		-	-	-	-	23
24	508	980	-	24 Licenses and Fees		-	-	-	-	24
25			-	25 Taxes		-	-	-	-	25
26	6,324	10,309	11,340	26 Utilities	13,380	13,380	13,380	13,380	13,380	26
27	843	855	840	27 Telecommunications	912	912	912	912	912	27
28	18,376	18,218	22,400	28 Repairs/Maintenance	19,000	19,000	19,000	19,000	19,000	28
29		1,048	-	29 Insurance		-	-	-	-	29
30	698	258	650	30 Office Supplies	950	950	950	950	950	30
31		17	200	31 Postage/Delivery	200	200	200	200	200	31
32		-	2,540	32 Printing/Copying	1,040	1,040	1,040	1,040	1,040	32
33		1,228	300	33 Office Furnishings and Equipment		-	-	-	-	33

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

Headwaters Farm Incubator Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18						
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental		
34		43	3,200	34	Advertising	3,200	3,200	3,200	3,200	3,200	34
35		721	4,000	35	Signage, Banners, Displays	5,000	5,000	5,000	5,000	5,000	35
36			-	36	Public Relations Promo		-	-	-	-	36
37			-	37	Dues	1,500	1,500	1,500	1,500	1,500	37
38				38	Subscriptions		-	-	-	-	38
39	28,574	40,515	39,950	39	Program Supplies (not Cost Share)	36,600	36,600	36,600	36,600	36,600	39
40			-	40	Plants & Materials		-	-	-	-	40
41			-	41	Rent Space: Mtg/Wkshop/Storage/Event/Sale		-	-	-	-	41
42	8,255	230	5,000	42	Equipment Rental/Lease	3,000	3,000	3,000	3,000	3,000	42
43			-	43	Vehicles: Rent/Lease		-	-	-	-	43
44	315	1,202	1,500	44	Training/Development: Staff	1,500	1,500	1,500	1,500	1,500	44
45			-	45	Training/Development: Board		-	-	-	-	45
46	166	1,561	2,500	46	Out of Town Travel: Staff	1,500	1,500	1,500	1,500	1,500	46
47			-	47	Out of Town Travel: Board		-	-	-	-	47
48	1,305	1,510	3,900	48	Local Mileage, Parking, Bus: Staff	3,500	3,500	3,500	3,500	3,500	48
49			-	49	Local Mileage, Parking, Bus: Board		-	-	-	-	49
50	272		-	50	Vol/Board/Staff/Cooperator expenses		-	-	-	-	50
51	276	149	500	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	500	500	500	500	500	51
52	54	-	500	52	Misc Expenses	500	500	500	500	500	52
53				53							53
54				54							54
55	87,193	124,111	143,110	55	TOTAL MATERIALS AND SERVICES	136,572	136,572	136,572	136,572	136,572	55
56				56							56
57				57	CAPITAL OUTLAY						57
58	48,030	35,122	8,200	58	Office/Field Equipment	7,000	7,000	7,000	7,000	7,000	58
59		12,191	-	59	Vehicles		-	-	-	-	59
60	49,212	76,312	72,500	60	Improvements to Real Property	76,000	76,000	76,000	76,000	76,000	60
61				61							61
62	97,242	123,625	80,700	62	TOTAL CAPITAL OUTLAY	83,000	83,000	83,000	83,000	83,000	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

DETAILED EXPENDITURES

East Multnomah SWCD

Headwaters Farm Incubator Program

Modified Accrual Basis

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2017-18									
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	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	288,834	347,829	353,818	82	Total Expenditures					366,963	365,948	365,948	365,948	365,948
83				83	UNAPPROPRIATED ENDING FUND BALANCE									
84	288,834	347,829	353,818	84	TOTAL REQUIREMENTS					366,963	365,948	365,948	365,948	365,948

FORM
LB 10

SPECIAL FUNDS

EMSWCD Budget 17-18 Supplemental

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

Modified Accrual Basis

Modified Accrual Basis

Historical Data			DESCRIPTION	Budget for Next Year 2017-18							
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17		Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental			
			RESOURCES								
1	4,155,595	4,177,282	5,164,687	1	Beginning Fund Balance	5,935,426	5,925,426	5,925,426	5,925,426	5,925,426	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	966,405	994,300	5	Transfer from General Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5
6	23,187	28,439	26,000	6	Interest	50,000	58,000	58,000	58,000	58,000	6
7				7	Anticipated revenue from sale of property	700,000	700,000	700,000	700,000	700,000	7
8				8							8
9	5,177,282	5,172,126	6,184,987	9	Total resources, except taxes to be levied	7,685,426	7,683,426	7,683,426	7,683,426	7,683,426	9
10	-		-	10	Taxes necessary to balance		-	-	-	-	10
11	-		-	11	Taxes collected in year levied		-	-	-	-	11
12	5,177,282	5,172,126	6,184,987	12	TOTAL RESOURCES	7,685,426	7,683,426	7,683,426	7,683,426	7,683,426	12
13				13							13
14				14	REQUIREMENTS - CAPITAL OUTLAY						14
15		11,000	5,934,987	15	Purchase of Easements and Real Property	7,435,426	7,433,426	7,433,426	7,433,426	7,433,426	15
16	1,000,000		250,000	16	External Stewardship Endowment Funds	250,000	250,000	250,000	250,000	250,000	16
17	1,000,000	11,000	6,184,987	17	TOTAL CAPITAL OUTLAY	7,685,426	7,683,426	7,683,426	7,683,426	7,683,426	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	11,000	6,184,987	23	Total Expenses	7,685,426	7,683,426	7,683,426	7,683,426	7,683,426	23
24				24							24
25				25							25
26				26							26
27	4,177,282	5,161,126	-	27	Ending Fund Balance	-	-	-	-	-	27
28	5,177,282	5,172,126	6,184,987	28	TOTAL REQUIREMENTS	7,685,426	7,683,426	7,683,426	7,683,426	7,683,426	28

FORM
LB 10

SPECIAL FUNDS
Projects & Cost Share Fund

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Historical Data			DESCRIPTION	Budget for Next Year 2017-18								
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17		Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental				
			RESOURCES									
1	1,431,732	1,030,790	1,174,480	1	Beginning Fund Balance	804,431	745,190	745,190	745,190	745,190	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	1,121,500	1,049,820	5	Transfer from General Fund	1,150,000	1,204,380	1,204,380	1,204,380	1,204,380	5	
6	8,432	10,341	6,000	6	Interest	10,000	11,000	11,000	11,000	11,000	6	
7				7	Misc Income (Rebates/Refunds etc.)						7	
8				8							8	
9	2,438,664	2,162,631	2,230,300	9	Total resources, except taxes to be levied	1,964,431	1,960,570	1,960,570	1,960,570	1,960,570	1,960,570	9
10	-			10	Taxes necessary to balance						10	
11	-			11	Taxes collected in year levied						11	
12	2,438,664	2,162,631	2,230,300	12	TOTAL RESOURCES	1,964,431	1,960,570	1,960,570	1,960,570	1,960,570	1,960,570	12
13				13							13	
14				14	REQUIREMENTS - MATERIALS & SERVICES						14	
15	885,797	2,347	750,000	15	PIC (Prtnrs In Conservation) Grants-new awards	750,521	760,957	760,957	760,957	760,957	15	
16		756,582	890,300	16	PIC (Prtnrs In Conservation) Grants-prior outstandin	550,781	514,074	514,074	514,074	514,074	16	
17	7,457	4,011	75,000	17	CLIP (Cost Share to Landowners)-new awards	75,000	75,000	75,000	75,000	75,000	17	
18			15,000	18	CLIP (Cost Share to Landowners)-prior outstanding	23,129	1,595	1,595	1,595	1,595	18	
19	42,035	46,323	50,000	19	SPACE (Small Proj & Community Event) Grants	50,000	62,000	62,000	62,000	62,000	19	
20	222,585		75,000	20	Strategic Conservation Investments	75,000	75,000	75,000	75,000	75,000	20	
21	75,000	75,000	175,000	21	Strategic Partnerships-new awards	250,000	250,000	250,000	250,000	250,000	21	
22				22	Strategic Partnerships-prior outstanding		31,944	31,944	31,944	31,944	22	
23	174,999	185,255	200,000	23	Outdoor School Support	190,000	190,000	190,000	190,000	190,000	23	
24	1,407,874	1,069,518	2,230,300	24	TOTAL MATERIALS & SERVICES	1,964,431	1,960,570	1,960,570	1,960,570	1,960,570	1,960,570	24
25			-	25							25	
26	1,407,874	1,069,518	2,230,300	26	Total Expenses	1,964,431	1,960,570	1,960,570	1,960,570	1,960,570	1,960,570	26
27			-	27							27	
28				28							28	
29				29							29	
30	1,030,790	1,093,113	-	30	Ending Fund Balance	-	-	-	-	-	30	
31	2,438,664	2,162,631	2,230,300	31	TOTAL REQUIREMENTS	1,964,431	1,960,570	1,960,570	1,960,570	1,960,570	1,960,570	31

SPECIAL FUNDS

Partner Grants Management Fund

East Multnomah SWCD

FORM
LB 10

Modified Accrual Basis

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Historical Data				DESCRIPTION	Budget for Next Year 2017-18						
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	Supplemental		
				RESOURCES							
1	-	-		1	Beginning Fund Balance						1
2	-			2	Working capital (accrual basis)						2
3	-			3	Previously levied taxes estimated to be received						3
4	-			4	Earning from temporary investments						4
5	-			5	Transfer from General Fund						5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	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	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	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	25,000	15
16	-		-	16	Other Grants						16
17	-	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	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	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	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 2017-18								
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17	Proposed Budget as of 3/6/2017		Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	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 2017-18						
Actual	Actual	Adopted Budget	Proposed		Revisions for	Approved by	Adopted by	Supplemental			
Second Preceding Year 2014-15	First Preceding Year 2015-16	Year 2016-17	Budget as of 3/6/2017		Budget Comm Mtg 4/3/2017	Budget Committee 5/1/2017	Board 6/5/2017				
				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

FORM
LB 10

SPECIAL FUNDS
Agency Fund

EMSWCD Budget 17-18 Supplemental

East Multnomah SWCD

<i>Modified Accrual Basis</i>				RESOURCE AND REQUIREMENTS	<i>Modified Accrual Basis</i>				
Historical Data			DESCRIPTION		Budget for Next Year 2017-18				Supplemental
Actual Second Preceding Year 2014-15	Actual First Preceding Year 2015-16	Adopted Budget Year 2016-17			Proposed Budget as of 3/6/2017	Revisions for Budget Comm Mtg 4/3/2017	Approved by Budget Committee 5/1/2017	Adopted by Board 6/5/2017	
				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	-	-	-	-	-