

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	1,360,000	1,360,000	1,360,000	1
2			99,732	2	Previously levied taxes estimated to be received	90,000	90,000	90,000	90,000	2
3			-	3						3
4			-	4	OTHER RESOURCES					4
5	21,774	21,774	23,546	5	Op: ODA Administrative Grant	23,546	23,546	23,546	23,546	5
6	17,210	34,388	23,000	6	Op: Interest on Bank/LGIP Accts	28,000	28,000	28,000	28,000	6
7	3,278	21,908	5,000	7	Op: Misc. (Refunds, Rebates, etc)	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	42,694	51,802	28,400	13	CL/HIP: Rental Income	38,900	38,900	38,900	38,900	13
14			-	14	CL:					14
15			2,000	15	RL: Reimbursements from Partners	2,000	2,000	2,000	2,000	15
16	50,900	50,900	54,942	16	RL: ODA Scope of Work Funds	54,942	54,942	54,942	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	20
21			-	21	HIP:					21
22	26,931	31,055	35,000	22	UL: Plant Sale Revenue (Gross Sales)	35,000	35,000	35,000	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	2,156,865	30	Total resources, except taxes to be levied	1,642,388	1,642,388	1,642,388	1,642,388	-
31	4,292,994	4,536,642	4,577,940	31	Taxes necessary to balance	4,742,473	4,742,473	4,742,473	4,742,473	-
32				32	Taxes collected in year levied					32
33	6,793,946	6,933,907	6,734,805	33	TOTAL RESOURCES	6,384,861	6,384,861	6,384,861	6,384,861	-

**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	486,396	486,396	486,396	-	1	
2	477,154	607,007	662,927	2 Rural Lands Program	697,153	697,153	697,153	697,153	-	2	
3	315,125	317,392	406,872	3 Urban Lands Program	421,374	421,374	421,374	421,374	-	3	
4	239,943	231,795	318,607	4 Conservation Legacy Program	346,127	346,127	346,127	346,127	-	4	
5	100,092	133,603	146,376	5 Headwaters Farm Program	161,625	161,625	161,625	161,625	-	5	
6				6						6	
7	1,534,440	1,718,558	1,989,820	7 TOTAL PERSONNEL SERVICES	2,112,675	2,112,675	2,112,675	2,112,675	-	7	
				MATERIALS AND SERVICES							
8				8						8	
9	159,421	195,816	265,853	9 Finance & Operations	237,150	237,150	237,150	237,150	-	9	
10	392,886	358,766	424,530	10 Rural Lands Program	358,270	358,270	358,270	358,270	-	10	
11	72,475	112,638	311,050	11 Urban Lands Program	256,500	256,500	256,500	256,500	-	11	
12	68,172	84,422	159,982	12 Conservation Legacy Program	163,450	163,450	163,450	163,450	-	12	
13	124,111	129,109	136,572	13 Headwaters Farm Program	103,785	103,785	103,785	103,785	-	13	
14				14						14	
15	817,066	880,751	1,297,987	15 TOTAL MATERIALS & SERVICES	1,119,155	1,119,155	1,119,155	1,119,155	-	15	
16				16						16	
				CAPITAL OUTLAY							
17				17						17	
18	35,122	11,880	7,000	18 Office/Field Equipment	6,000	6,000	6,000	6,000	-	18	
19	12,191	-	-	19 Vehicles	-	-	-	-	-	19	
20	121,783	242,383	96,000	20 Improvements to Real Property	70,500	70,500	70,500	70,500	-	20	
21	169,096	254,263	103,000	21 TOTAL CAPITAL OUTLAY	76,500	76,500	76,500	76,500	-	21	
22				22						22	
				DEBT SERVICE							
23				23						23	
24	-	-	-	24 Payments to Principle	-	-	-	-	-	24	
25	-	-	-	25 Interest and Fees	-	-	-	-	-	25	
26	-	-	-	26						26	
27				27						27	
				TRANSFERRED TO OTHER FUNDS							
28				28						28	
29	966,405	994,300	1,000,000	29 Transfer to Land Conservation Fund	675,000	675,000	675,000	675,000	-	29	
30	1,121,500	1,049,820	1,204,380	30 Transfer to Projects & Cost Share Fund	879,000	879,000	904,000	904,000	-	30	
31	-	-	-	31 Transfer to Debt Service Fund	-	-	-	-	-	31	
32	-	-	-	32						32	
33	-	-	289,618	33 Contingency	350,000	350,000	350,000	350,000	-	33	
34	2,087,905	2,044,120	2,493,998	34 TOTAL TRANSFERS & CONTINGENCIES	1,904,000	1,904,000	1,929,000	1,929,000	-	34	
35	4,608,508	4,897,692	5,884,805	35 TOTAL EXPENDITURES	5,212,330	5,212,330	5,237,330	5,237,330	-	35	
36	2,185,438	2,036,215	850,000	36 Unappropriated Ending Fund Balance	1,172,531	1,172,531	1,147,531	1,147,531	-	36	
37	6,793,946	6,933,907	6,734,805	37 TOTAL	6,384,861	6,384,861	6,384,861	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	1,522,462	1,522,462	1,522,462	-	1
2	110,033	122,103	140,976	2	Payroll Taxes	155,433	155,433	155,433	155,433	-	2
3	13,889	13,848	20,236	3	Worker's Comp Insurance Policy	21,188	21,188	21,188	21,188	-	3
4	217,254	289,651	357,531	4	Employee Benefits	369,774	369,774	369,774	369,774	-	4
5	716	-	1,353	5	Overtime	1,418	1,418	1,418	1,418	-	5
6	12,662	16,400	14,964	6	Temporary Employees (Total of 0.35 FTE)	20,949	20,949	20,949	20,949	-	6
7			21,450	7	Paid Internships (Total of .5 FTE)	21,450	21,450	21,450	21,450	-	7
8	1,534,440	1,718,558	1,989,820	8	TOTAL PERSONNEL SERVICES	2,112,675	2,112,675	2,112,675	2,112,675	-	8
9				9							9
				MATERIALS AND SERVICES							
11	15,000	20,500	21,000	11	Contracted Bookkeeper	21,000	21,000	21,000	21,000	-	11
12	4,600	6,200	5,400	12	Contracted Audit Services	5,500	5,500	5,500	5,500	-	12
13	11,090	28,216	32,100	13	Contracted Attorney	50,000	50,000	50,000	50,000	-	13
14	-	-	18,000	14	Contracted Information Technology Support	21,000	21,000	21,000	21,000	-	14
15	417,433	443,594	692,465	15	Contracted Services	594,960	594,960	594,960	594,960	-	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	-	20
21	1,436	1,802	450	21	Bank/LGIP Fees	525	525	525	525	-	21
22	-	215	250	22	Bulk Mail Permit Renewal	250	250	250	250	-	22
23	2,716	2,356	3,000	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	2,500	2,500	2,500	2,500	-	23
24	6,186	3,979	9,725	24	Licenses and Fees	10,550	10,550	10,550	10,550	-	24
25	2,448	2,612	2,800	25	Taxes	6,160	6,160	6,160	6,160	-	25
26	17,447	20,996	20,880	26	Utilities	22,380	22,380	22,380	22,380	-	26
27	12,959	15,116	18,862	27	Telecommunications	19,788	19,788	19,788	19,788	-	27
28	52,929	47,242	23,500	28	Repairs/Maintenance	25,150	25,150	25,150	25,150	-	28
29	11,613	11,533	12,800	29	Insurance	16,000	16,000	16,000	16,000	-	29
30	8,315	6,209	7,235	30	Office Supplies	8,850	8,850	8,850	8,850	-	30
31	2,936	2,598	5,500	31	Postage/Delivery	7,450	7,450	7,450	7,450	-	31
32	15,974	11,696	21,390	32	Printing/Copying	16,800	16,800	16,800	16,800	-	32
33	26,315	22,889	15,140	33	Office Furnishings and Equipment	8,500	8,500	8,500	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	11,000	11,000	11,000	-	34
35	1,421	7,334	26,400	35	Signage, Banners, Displays	15,500	15,500	15,500	15,500	-	35
36	611	339	17,500	36	Public Relations Promo	9,500	9,500	9,500	9,500	-	36
37	3,927	10,604	12,000	37	Dues	10,790	10,790	10,790	10,790	-	37
38	9,091	9,673	14,330	38	Subscriptions	18,459	18,459	18,459	18,459	-	38
39	107,617	119,112	142,530	39	Program Supplies (not Cost Share)	92,705	92,705	92,705	92,705	-	39
40	8,616	6,933	30,250	40	Plants & Materials	15,000	15,000	15,000	15,000	-	40
41	1,094	1,704	8,200	41	Rent Space: Mtg/Wkshp/Storage/Event/Sale	6,788	6,788	6,788	6,788	-	41
42	9,140	3,769	13,450	42	Equipment Rental/Lease	8,000	8,000	8,000	8,000	-	42
43	13,644	14,287	23,000	43	Vehicles: Rent/Lease	16,500	16,500	16,500	16,500	-	43
44	16,746	25,909	20,000	44	Training/Development: Staff	19,500	19,500	19,500	19,500	-	44
45	990	935	5,000	45	Training/Development: Board	8,000	8,000	8,000	8,000	-	45
46	5,344	10,136	19,600	46	Out of Town Travel: Staff	12,350	12,350	12,350	12,350	-	46
47	1,133	1,760	4,500	47	Out of Town Travel: Board	4,000	4,000	4,000	4,000	-	47
48	8,443	7,733	11,200	48	Local Mileage, Parking, Bus: Staff	10,200	10,200	10,200	10,200	-	48
49	-	-	500	49	Local Mileage, Parking, Bus: Board	500	500	500	500	-	49
50	6,219	2,221	13,400	50	Vol/Board/Staff/Cooperator expenses	10,300	10,300	10,300	10,300	-	50
51	6,757	4,783	11,950	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	12,450	12,450	12,450	12,450	-	51
52	-	-	500	52	Misc Expenses	-	-	-	-	-	52
53	-	-	-	53							53
54				54							54
55	817,066	880,751	1,297,987	55	TOTAL MATERIALS AND SERVICES	1,119,155	1,119,155	1,119,155	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	6,000	6,000	6,000	-	58
59	12,191	-	-	59	Vehicles	-	-	-	-	-	59
60	121,783	242,383	96,000	60	Improvements to Real Property	70,500	70,500	70,500	70,500	-	60
61				61							61
62	169,096	254,263	103,000	62	TOTAL CAPITAL OUTLAY	76,500	76,500	76,500	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

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD Budget 18-19 Adopted

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	-	-	289,618	69	CONTINGENCIES					350,000	350,000	350,000	350,000	-	69
70	-	-	289,618	70	Contingency					350,000	350,000	350,000	350,000	-	70
71				71											
72	2,087,905	2,044,120	2,204,380	72	TRANSFERS TO SPECIAL FUNDS					1,554,000	1,554,000	1,579,000	1,579,000	-	72
73	966,405	994,300	1,000,000	73	Transfer to Land Conservation Fund					675,000	675,000	675,000	675,000	-	73
74	1,121,500	1,049,820	1,204,380	74	Transfer to Projects & Cost Share Fund					879,000	879,000	904,000	904,000	-	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	2,087,905	2,044,120	2,493,998	80	TOTAL TRANSFERS & CONTINGENCIES					1,904,000	1,904,000	1,929,000	1,929,000	-	80
81				81											81
82	4,608,508	4,897,692	5,884,805	82	Total Expenditures					5,212,330	5,212,330	5,237,330	5,237,330	-	82
83	2,185,438	2,036,215	850,000	83	UNAPPROPRIATED ENDING FUND BALANCE					1,172,531	1,172,531	1,147,531	1,147,531		83
84	6,793,946	6,933,907	6,734,805	84	TOTAL REQUIREMENTS					6,384,861	6,384,861	6,384,861	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	372,527	372,527	372,527	1
2	28,846	31,250	34,096	2	Payroll Taxes	37,565	37,565	37,565	37,565	2
3	1,548	1,231	1,683	3	Worker's Comp Insurance Policy	1,773	1,773	1,773	1,773	3
4	55,835	61,439	67,102	4	Employee Benefits	73,113	73,113	73,113	73,113	4
5			1,353	5	Overtime	1,418	1,418	1,418	1,418	5
6				6	Temporary Employees (Total of 0.35 FTE)					6
7				7	Paid Internships (Total of .5 FTE)					7
8	402,125	428,761	455,038	8	TOTAL PERSONNEL SERVICES	486,396	486,396	486,396	486,396	- 8
				MATERIALS AND SERVICES						
11	15,000	20,500	21,000	11	Contracted Bookkeeper	21,000	21,000	21,000	21,000	11
12	4,600	6,200	5,400	12	Contracted Audit Services	5,500	5,500	5,500	5,500	12
13	680	17,396	20,000	13	Contracted Attorney	10,000	10,000	10,000	10,000	13
14			18,000	14	Contracted Information Technology Support	21,000	21,000	21,000	21,000	14
15	15,732	34,091	57,783	15	Contracted Services	32,500	32,500	32,500	32,500	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	20
21	331	534	450	21	Bank/LGIP Fees	500	500	500	500	21
22	-	215	250	22	Bulk Mail Permit Renewal	250	250	250	250	22
23	2,716	2,356	3,000	23	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	2,500	2,500	2,500	2,500	23
24	2,568	2,532	9,400	24	Licenses and Fees	9,550	9,550	9,550	9,550	24
25			-	25	Taxes		-	-	-	25
26	7,138	6,232	7,500	26	Utilities	7,500	7,500	7,500	7,500	26
27	8,008	8,291	8,500	27	Telecommunications	10,000	10,000	10,000	10,000	27
28	34,473	29,827	4,500	28	Repairs/Maintenance	10,000	10,000	10,000	10,000	28
29	9,615	11,533	12,800	29	Insurance	16,000	16,000	16,000	16,000	29
30	4,970	4,355	5,000	30	Office Supplies	7,000	7,000	7,000	7,000	30
31	1,229	616	1,500	31	Postage/Delivery	1,800	1,800	1,800	1,800	31
32	2,759	4,701	7,750	32	Printing/Copying	6,000	6,000	6,000	6,000	32
33	10,311	9,009	4,900	33	Office Furnishings and Equipment	3,750	3,750	3,750	3,750	33

FORM
LB 31

DETAILED EXPENDITURES
Finance & Operations

EMSWCD Budget 18-19 Adopted

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	1,500	1,500	1,500		34
35	497	136	1,000	35 Signage, Banners, Displays	500	500	500	500		35
36	99	-	6,000	36 Public Relations Promo	1,000	1,000	1,000	1,000		36
37	3,567	8,287	9,750	37 Dues	9,800	9,800	9,800	9,800		37
38	1,787	1,333	2,570	38 Subscriptions	7,000	7,000	7,000	7,000		38
39	6,619	5,852	7,500	39 Program Supplies (not Cost Share)	7,500	7,500	7,500	7,500		39
40	-	-	250	40 Plants & Materials		-	-	-		40
41	311	595	3,800	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	4,000	4,000	4,000	4,000		41
42	5,206	-	5,000	42 Equipment Rental/Lease	2,000	2,000	2,000	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	4,500	4,500	4,500		44
45	990	935	5,000	45 Training/Development: Board	8,000	8,000	8,000	8,000		45
46	1,864	3,139	4,100	46 Out of Town Travel: Staff	2,250	2,250	2,250	2,250		46
47	1,008	1,760	4,500	47 Out of Town Travel: Board	4,000	4,000	4,000	4,000		47
48	1,819	1,276	1,500	48 Local Mileage, Parking, Bus: Staff	1,000	1,000	1,000	1,000		48
49	-	-	500	49 Local Mileage, Parking, Bus: Board	500	500	500	500		49
50	5,268	1,611	10,000	50 Vol/Board/Staff/Cooperator expenses	8,500	8,500	8,500	8,500		50
51	5,225	3,430	7,900	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	10,000	10,000	10,000	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	237,150	237,150	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	15,000	15,000	15,000		60
61				61						61
62	26,976	7,855	20,000	62 TOTAL CAPITAL OUTLAY	15,000	15,000	15,000	15,000	-	62
63				63						63
64				64 DEBT SERVICE						64
65	-	-	-	65 Payments to 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 Adopted

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	738,546	738,546	738,546	-	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	588,523	632,432	740,891	84	TOTAL REQUIREMENTS	738,546	738,546	738,546	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	499,914	499,914	499,914		1
2	34,016	42,837	47,617	2 Payroll Taxes	51,552	51,552	51,552	51,552		2
3	8,554	9,343	14,003	3 Worker's Comp Insurance Policy	14,600	14,600	14,600	14,600		3
4	65,493	106,824	120,199	4 Employee Benefits	131,087	131,087	131,087	131,087		4
5	37			5 Overtime	-	-	-	-		5
6	2,194	3,939		6 Temporary Employees (Total of 0.35 FTE)	-					6
7				7 Paid Internships (Total of .5 FTE)						7
8	477,154	607,007	662,927	8 TOTAL PERSONNEL SERVICES	697,153	697,153	697,153	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	270,000	270,000	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	4,300	4,300	4,300		27
28			-	28 Repairs/Maintenance		-	-	-		28
29	616		-	29 Insurance		-	-	-		29
30	2,784	560	400	30 Office Supplies	550	550	550	550		30
31	200	691	1,000	31 Postage/Delivery	2,000	2,000	2,000	2,000		31
32	1,444	2,917	4,000	32 Printing/Copying	3,000	3,000	3,000	3,000		32
33	4,664	4,294	4,600	33 Office Furnishings and Equipment	1,500	1,500	1,500	1,500		33

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD Budget 18-19 Adopted

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	2,500	2,500	2,500		34
35	-	2,790	3,000	35 Signage, Banners, Displays	3,000	3,000	3,000	3,000		35
36	63	339	500	36 Public Relations Promo	500	500	500	500		36
37	110	342	100	37 Dues	140	140	140	140		37
38	2,851	3,741	4,480	38 Subscriptions	4,280	4,280	4,280	4,280		38
39	55,419	33,344	81,700	39 Program Supplies (not Cost Share)	39,400	39,400	39,400	39,400		39
40	125	-	-	40 Plants & Materials		-	-	-		40
41	285	570	1,000	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	600	600	600	600		41
42	398	246	500	42 Equipment Rental/Lease		-	-	-		42
43	10,114	11,439	15,000	43 Vehicles: Rent/Lease	12,000	12,000	12,000	12,000		43
44	4,815	9,062	7,000	44 Training/Development: Staff	7,000	7,000	7,000	7,000		44
45		-	-	45 Training/Development: Board		-	-	-		45
46	548	2,730	7,000	46 Out of Town Travel: Staff	4,000	4,000	4,000	4,000		46
47		-	-	47 Out of Town Travel: Board		-	-	-		47
48	1,317	2,720	2,500	48 Local Mileage, Parking, Bus: Staff	3,000	3,000	3,000	3,000		48
49		-	-	49 Local Mileage, Parking, Bus: Board		-	-	-		49
50	27		-	50 Vol/Board/Staff/Cooperator expenses		-	-	-		50
51	216	87	500	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	500	500	500	500		51
52			-	52 Misc Expenses		-	-	-		52
53			-	53						53
54				54						54
55	392,886	358,766	424,530	55 TOTAL MATERIALS AND SERVICES	358,270	358,270	358,270	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 Adopted

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	1,055,423	1,055,423	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	1,055,423	1,055,423	1,055,423	-	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 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	297,519	297,519	297,519	1
2	22,816	22,925	28,083	2	Payroll Taxes	30,483	30,483	30,483	30,483	2
3	753	712	991	3	Worker's Comp Insurance Policy	1,018	1,018	1,018	1,018	3
4	43,539	50,031	71,021	4	Employee Benefits	70,903	70,903	70,903	70,903	4
5	679			5	Overtime	-	-	-	-	5
6	10,468			6	Temporary Employees (Total of 0.35 FTE)					6
7			21,450	7	Paid Internships (Total of .5 FTE)	21,450	21,450	21,450	21,450	7
8	315,125	317,392	406,872	8	TOTAL PERSONNEL SERVICES	421,374	421,374	421,374	421,374	- 8
9				9						9
				MATERIALS AND SERVICES						
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	184,000	184,000	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	1,000	1,000	1,000	24
25			-	25	Taxes		-	-	-	25
26			-	26	Utilities		-	-	-	26
27	275	639	2,400	27	Telecommunications	2,500	2,500	2,500	2,500	27
28	139		-	28	Repairs/Maintenance		-	-	-	28
29	224		-	29	Insurance		-	-	-	29
30	139	79	500	30	Office Supplies	500	500	500	500	30
31	1,115	1,204	2,000	31	Postage/Delivery	3,000	3,000	3,000	3,000	31
32	9,025	2,540	7,000	32	Printing/Copying	6,500	6,500	6,500	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	5,000	5,000	5,000	34
35	67	2,367	10,000	35	Signage, Banners, Displays	5,000	5,000	5,000	5,000	35
36	450	-	11,000	36	Public Relations Promo	8,000	8,000	8,000	8,000	36
37	-	-	-	37	Dues	-	-	-	-	37
38	1,880	1,779	4,650	38	Subscriptions	3,500	3,500	3,500	3,500	38
39	1,890	8,823	5,000	39	Program Supplies (not Cost Share)	2,500	2,500	2,500	2,500	39
40	8,491	6,144	30,000	40	Plants & Materials	15,000	15,000	15,000	15,000	40
41	60	-	3,000	41	Rent Space: Mtg/Wkshop/Storage/Event/Sale	1,500	1,500	1,500	1,500	41
42	3,306	2,938	4,500	42	Equipment Rental/Lease	4,000	4,000	4,000	4,000	42
43	3,308	2,679	7,000	43	Vehicles: Rent/Lease	4,500	4,500	4,500	4,500	43
44	2,772	4,154	4,000	44	Training/Development: Staff	4,000	4,000	4,000	4,000	44
45	-	-	-	45	Training/Development: Board	-	-	-	-	45
46	-	406	4,000	46	Out of Town Travel: Staff	2,000	2,000	2,000	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	2,000	2,000	2,000	48
49	-	-	-	49	Local Mileage, Parking, Bus: Board	-	-	-	-	49
50	375	130	3,000	50	Vol/Board/Staff/Cooperator expenses	1,000	1,000	1,000	1,000	50
51	837	626	2,500	51	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	1,000	1,000	1,000	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	256,500	256,500	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 Adopted

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	677,874	677,874	677,874	-
83				83	UNAPPROPRIATED ENDING FUND BALANCE					83
84	387,600	430,030	717,922	84	TOTAL REQUIREMENTS	677,874	677,874	677,874	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	255,178	255,178	255,178	1
2	17,058	15,670	21,894	2 Payroll Taxes	25,634	25,634	25,634	25,634	2
3	430	344	497	3 Worker's Comp Insurance Policy	566	566	566	566	3
4	40,560	48,604	72,312	4 Employee Benefits	64,748	64,748	64,748	64,748	4
5			-	5 Overtime		-	-	-	5
6			-	6 Temporary Employees (Total of 0.35 FTE)					6
7				7 Paid Internships (Total of .5 FTE)					7
8	239,943	231,795	318,607	8 TOTAL PERSONNEL SERVICES	346,127	346,127	346,127	346,127	- 8
				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	40,000	40,000	40,000	13
14			-	14 Contracted Services		-	-	-	14
15	29,113	36,826	106,392	15	80,813	80,813	80,813	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	25	25	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	5,600	5,600	5,600	25
26			-	26 Utilities	600	600	600	600	26
27	566	866	1,800	27 Telecommunications	1,440	1,440	1,440	1,440	27
28	99			28 Repairs/Maintenance	650	650	650	650	28
29	110		-	29 Insurance		-	-	-	29
30	164	1,215	385	30 Office Supplies	350	350	350	350	30
31	375	87	800	31 Postage/Delivery	450	450	450	450	31
32	2,747	1,100	1,600	32 Printing/Copying	500	500	500	500	32
33	7,553	4,228	4,140	33 Office Furnishings and Equipment	2,750	2,750	2,750	2,750	33

FORM
LB 31

DETAILED EXPENDITURES
Conservation Legacy Program

EMSWCD Budget 18-19 Adopted

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	500	500	500	34
35	137	1,984	7,400	35 Signage, Banners, Displays	4,000	4,000	4,000	4,000	35
36		-	-	36 Public Relations Promo		-	-	-	36
37	250	1,975	650	37 Dues	350	350	350	350	37
38	2,573	2,730	2,630	38 Subscriptions	3,679	3,679	3,679	3,679	38
39	3,175	10,625	11,730	39 Program Supplies (not Cost Share)	12,505	12,505	12,505	12,505	39
40			-	40 Plants & Materials		-	-	-	40
41	438	539	400	41 Rent Space: Mtg/Wkshop/Storage/Event/Sale	688	688	688	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	3,000	3,000	3,000	44
45			-	45 Training/Development: Board		-	-	-	45
46	1,371	2,905	3,000	46 Out of Town Travel: Staff	2,600	2,600	2,600	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	1,700	1,700	1,700	48
49			-	49 Local Mileage, Parking, Bus: Board		-	-	-	49
50	549	480	400	50 Vol/Board/Staff/Cooperator expenses	800	800	800	800	50
51	330	367	550	51 Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	450	450	450	450	51
52	-		-	52 Misc Expenses		-	-	-	52
53			-	53					53
54				54					54
55	68,172	84,422	159,982	55 TOTAL MATERIALS AND SERVICES	163,450	163,450	163,450	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	17,500	17,500	17,500	60
61				61					61
62	-	-	-	62 TOTAL CAPITAL OUTLAY	17,500	17,500	17,500	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 Adopted

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	478,589	82	Total Expenditures	527,077	527,077	527,077	527,077	-	82
83				83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	308,116	316,217	478,589	84	TOTAL REQUIREMENTS	527,077	527,077	527,077	527,077	-	84

DETAILED EXPENDITURES

East Multnomah SWCD

Modified Accrual Basis

Headwaters Farm Program

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	97,323	97,323	97,323	1
2	7,298	9,421	9,286	2 Payroll Taxes	10,199	10,199	10,199	10,199	2
3	2,604	2,218	3,062	3 Worker's Comp Insurance Policy	3,230	3,230	3,230	3,230	3
4	11,827	22,753	26,897	4 Employee Benefits	29,924	29,924	29,924	29,924	4
5				5 Overtime		-	-	-	5
6		12,461	14,964	6 Temporary Employees (Total of 0.35 FTE)	20,949	20,949	20,949	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	161,625	161,625	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	27,647	27,647	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	560	560	560	25
26	10,309	14,764	13,380	26 Utilities	14,280	14,280	14,280	14,280	26
27	855	895	912	27 Telecommunications	1,548	1,548	1,548	1,548	27
28	18,218	17,415	19,000	28 Repairs/Maintenance	14,500	14,500	14,500	14,500	28
29	1,048		-	29 Insurance		-	-	-	29
30	258	-	950	30 Office Supplies	450	450	450	450	30
31	17	-	200	31 Postage/Delivery	200	200	200	200	31
32	-	438	1,040	32 Printing/Copying	800	800	800	800	32
33	1,228	99	-	33 Office Furnishings and Equipment	500	500	500	500	33

FORM
LB 31

DETAILED EXPENDITURES

EMSWCD Budget 18-19 Adopted

East Multnomah SWCD

Headwaters Farm 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	1,500	1,500	1,500		34
35	721	57	5,000	35	Signage, Banners, Displays	3,000	3,000	3,000	3,000		35
36		-	-	36	Public Relations Promo		-	-	-		36
37		-	1,500	37	Dues	500	500	500	500		37
38		90		38	Subscriptions		-	-	-		38
39	40,515	60,468	36,600	39	Program Supplies (not Cost Share)	30,800	30,800	30,800	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	2,000	2,000	2,000		42
43			-	43	Vehicles: Rent/Lease		-	-	-		43
44	1,202	315	1,500	44	Training/Development: Staff	1,000	1,000	1,000	1,000		44
45			-	45	Training/Development: Board		-	-	-		45
46	1,561	956	1,500	46	Out of Town Travel: Staff	1,500	1,500	1,500	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	2,500	2,500	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	500	500	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	103,785	103,785	103,785		55
56				56							56
57				57	CAPITAL OUTLAY						57
58	35,122	11,880	7,000	58	Office/Field Equipment	6,000	6,000	6,000	6,000		58
59	12,191		-	59	Vehicles		-	-	-		59
60	76,312	60,724	76,000	60	Improvements to Real Property	38,000	38,000	38,000	38,000		60
61				61							61
62	123,625	72,604	83,000	62	TOTAL CAPITAL OUTLAY	44,000	44,000	44,000	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 Program

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			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	309,410	309,410	309,410		82
83				83	UNAPPROPRIATED ENDING FUND BALANCE						83
84	347,829	335,316	365,948	84	TOTAL REQUIREMENTS	309,410	309,410	309,410	309,410	-	84

SPECIAL FUNDS

EMSWCD Budget 18-19 Adopted

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	6,250,000	6,250,000	6,250,000		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	675,000	675,000	675,000		5
6	28,439	54,858	58,000	6	Interest	80,000	90,000	90,000	90,000		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	7,015,000	7,015,000	7,015,000	-	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	7,015,000	7,015,000	7,015,000	-	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	6,765,000	6,765,000	6,765,000		15
16			250,000	16	External Stewardship Endowment Funds	250,000	250,000	250,000	250,000		16
17	11,000	283,711	7,683,426	17	TOTAL CAPITAL OUTLAY	6,005,000	7,015,000	7,015,000	7,015,000	-	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	7,015,000	7,015,000	7,015,000	-	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	7,015,000	7,015,000	7,015,000	-	28

FORM
LB 10

SPECIAL FUNDS

Projects & Cost Share Fund

EMSWCD Budget 18-19 Adopted

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						
Actual Second Preceding Year 2015-16	Actual First Preceding Year 2016-17	Adopted Budget Year 2017-18			RESOURCES	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	1,030,790	1,093,113	745,190	1	Beginning Fund Balance	916,000	916,000	916,000	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	879,000	904,000	904,000		5
6	10,341	14,103	11,000	6	Interest	17,000	19,000	19,000	19,000		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	1,814,000	1,839,000	1,839,000	-	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	1,814,000	1,839,000	1,839,000	-	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	750,000	750,000	750,000		15
16	756,582	522,634	514,074	16	PIC (Prtnrs In Conservation) Grants-prior outstandin	550,000	550,000	550,000	550,000		16
17	4,011	1,682	75,000	17	CLIP (Cost Share to Landowners)-new awards	75,000	75,000	100,000	100,000		17
18			1,595	18	CLIP (Cost Share to Landowners)-prior outstanding	15,000	17,000	17,000	17,000		18
19	46,323	43,977	62,000	19	SPACE (Small Proj & Community Event) Grants	62,000	62,000	62,000	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	230,000	230,000	230,000		21
22			31,944	22	Strategic Partnerships-prior outstanding	130,000	130,000	130,000	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	1,814,000	1,839,000	1,839,000	-	24
25				25							25
26	1,069,518	1,222,868	1,960,570	26	Total Expenses	1,812,000	1,814,000	1,839,000	1,839,000	-	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	1,812,000	1,814,000	1,839,000	1,839,000	-	30

FORM
LB 10

SPECIAL FUNDS

EMSWCD Budget 18-19 Adopted

Partner Grants Management Fund
RESOURCE AND REQUIREMENTS

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

<i>Modified Accrual Basis</i>				DESCRIPTION	<i>Modified Accrual Basis</i>							
Historical Data					Budget for Next Year 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	Earning from temporary investments							4
5	-			5	Transfer from General Fund							5
6	-	-	25,000	6	Anticipated Partner Grant Total	25,000	25,000	25,000	25,000			6
7				7								7
8				8								8
9	-	-	25,000	9	Total resources, except taxes to be levied	25,000	25,000	25,000	25,000			9
10	-		-	10	Taxes necessary to balance							10
11	-		-	11	Taxes collected in year levied							11
12	-	-	25,000	12	TOTAL RESOURCES	25,000	25,000	25,000	25,000			12
13				13								13
14				14	REQUIREMENTS - MATERIALS & SERVICES							14
15			25,000	15	OWEB Small Grants	25,000	25,000	25,000	25,000			15
16	-		-	16	Other Grants							16
17	-	-	25,000	17	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000	25,000			17
18				18								18
19				19								19
20				20								20
21				21								21
22	-	-	25,000	22	Total Expenses	25,000	25,000	25,000	25,000			22
23				23								23
24				24								24
25				25								25
26				26								26
27	-	-	-	27	Ending Fund Balance	-	-	-	-			27
28	-	-	25,000	28	TOTAL REQUIREMENTS	25,000	25,000	25,000	25,000			28

RESERVE FUND

**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)		-	-	-		-
3			-	3	Previously levied taxes estimated to be received		-	-	-		-
4			-	4	Loan Proceeds		-	-	-		-
5			-	5	Transferred from General Fund		-	-	-		-
6			-	6	Interest		-	-	-		-
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		-	-	-		-
12	-	-	-	12	TOTAL RESOURCES	-	-	-	-		-
13				13							13
14				14	REQUIREMENTS						14
15			-	15	Consultant, Land Options and Building Options		-	-	-		-
16			-	16	Purchase of Real Property		-	-	-		-
17	-	-	-	17	Total Expenses	-	-	-	-		-
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			-	-	-		-
26	-	-	-	26	Ending Fund Balance	-	-	-	-		-
27	-	-	-	27	TOTAL REQUIREMENTS	-	-	-	-		-

** 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.

RESOURCE AND REQUIREMENTS

East Multnomah SWCD

Modified Accrual Basis

Modified Accrual Basis

<i>Modified Accrual Basis</i>				DESCRIPTION	<i>Modified Accrual Basis</i>					
Historical Data			RESOURCES		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		-	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					
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 Earning from temporary investments		-	-			4
5	-	-	-	5		-	-	-	-	5
6	-	-	-	6		-	-	-	-	6
7				7						7
8				8						8
9	-	-	-	9 Total resources, except taxes to be levied	-	-	-	-	-	9
10	-	-	-	10 Taxes necessary to balance	-	-	-	-	-	10
11				11 Taxes collected in year levied		-	-			11
12	-	-	-	12 TOTAL RESOURCES	-	-	-	-	-	12
13				13						13
14				REQUIREMENTS						14
15	-	-	-	15		-	-	-	-	15
16	-	-	-	16		-	-	-	-	16
17				17						17
18	-	-	-	18 Total Expenses	-	-	-	-	-	18
19				19						19
20				20						20
21				21						21
22	-	-	-	22 Fiscal Mgmt. Fees	-	-	-	-	-	22
23				23						23
24				24						24
25	-	-	-	25 Unappropriated Ending Fund Balance	-	-	-	-	-	25
26	-	-	-	26 Ending Fund Balance	-	-	-	-	-	26
27	-	-	-	27 TOTAL REQUIREMENTS	-	-	-	-	-	27