

6.25.13 Error corrections

Some errors in the budget assumptions came to light after the adoption of the budget at the last Board meeting. These are the errors and the corrections made in response.

These require an immediate revision of the budget.

The 212-058:Op Cost revenue for FY 12-13 was too high by 1206; 212-058:Coord too low by the same amount.

The 212-058:Op Cost revenue for FY 14 was undervalued by 10% in the previous FY14 budget.

The liability insurance premium was \$1511 more than expected.

The EnO/OA expenses were not properly calculated for 18 hr/wk at \$14.50/hr.

These errors should be corrected.

Revise carryovers to include expenditures made since 6/13/13 Board meeting.

Correct MW5 revenue to remove \$210 error.

Replace Match Grant Needed with NFWF PTI grant.

Correct minor errors in each grant.

Adjust Outreach Assistant compensation to begin in Sep/13.

Luckiamute Watershed Council

**Budget
For Fiscal Year 2014**

Revised 6.25.13

(July 1, 2013 - June 30, 2014)

Revenue ³	Project	Funder	S/U	Grant	Overall	Operations vs Projects	
					FY2014	FY 2014	
					Total	Operations	Projects
	LSNA Enhancement	BPA	s	60314	\$ 28,161	\$ -	\$ 28,161
	LSNA Outreach	LM	s	BSWCD 12-C	\$ 1,000	\$ -	\$ 1,000
	Council Support Match	LM	s	BSWCD 13-C	\$ 1,000	\$ -	\$ 1,000
	Local Match	LM	s	Unrestricted	\$ 3,271	\$ 3,271	\$ -
	Local Match ¹	LM	u	Unrestricted	\$ 410	\$ 410	\$ -
	Writing Our Watershed	LM	s	WOW 11-01	\$ 500	\$ -	\$ 500
	LSNA Years 1 and 2	MMT	s	10080217	\$ 2,363	\$ -	\$ 2,363
	Model Watershed Year 2	MMT	s	11030689	\$ 13,007	\$ -	\$ 13,007
	Model Watershed Year 3	MMT	s	12030692	\$ 32,433	\$ 105	\$ 32,328
	LSNA 2012	MMT	s	12070155	\$ 63,930	\$ -	\$ 63,930
	Model Watershed Year 4	MMT	s	13040005	\$ 73,428	\$ 2,010	\$ 71,418
	Model Watershed SIP	MMT	u	MW SIP	\$ 202,756	\$ -	\$ 202,756
	Model Watershed Year 5	MMT	u	MW5	\$ 100,000	\$ 2,352	\$ 97,648
	Pulling Together Initiative	NFWF	u	PTI	\$ 46,259	\$ 1,000	\$ 45,259
	Native Plant Society Match	NPSO	s	NPSO 13-01	\$ 250	\$ -	\$ 250
	Maxfield Creek Restoration	OWEB	s	207-089	\$ 200	\$ -	\$ 200
	Ritner Creek Jam Removal	OWEB	s	208-3074	\$ 250	\$ -	\$ 250
	Upper Luck. R. Enhancement	OWEB	s	208-3090-84	\$ 21,899	\$ -	\$ 21,899
	Upper Luck. Bridge Pier Removal	OWEB	s	211-3012	\$ 2,400	\$ -	\$ 2,400
	Council Support	OWEB	s	212-058	\$ 5,230	\$ 5,230	\$ -
	Council Support ²	OWEB	u	212-058	\$ 108,775	\$ 108,775	\$ -
	Upper Luck. R. Enhancement Phase 2	OWEB	s	212-3999-94	\$ 68,190	\$ -	\$ 68,190
	Upper Luck. R. Enhancement PE	OWEB	s	212-3999-94	\$ 70,200	\$ -	\$ 70,200
	LSNA Enhancement	OWEB	s	212-3999-98	\$ 98,004	\$ -	\$ 98,004
	LSNA Enhancement PE	OWEB	s	212-3999-99	\$ 104,586	\$ -	\$ 104,586
	Side Channel Reconnection	OWEB	s	213-3010	\$ 74,926	\$ -	\$ 74,926
	Knotweed Control	OWEB	s	213-3055	\$ 194,321	\$ -	\$ 194,321
	LSNA SIP	Various	u	LSNA SIP	\$ 250,100	\$ -	\$ 250,100
				Totals	\$ 1,567,848	\$ 123,153	\$ 1,444,695

Expenses

Category	Total	Operations	Projects
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73150 · Banking & Credit	\$ (60)	\$ (60)	\$ -
73200 · Copies & Printing	\$ (180)	\$ (180)	\$ -
73250 · Insurance ⁴	\$ (4,000)	\$ (4,000)	\$ -
73300 · Supplies & Materials	\$ (600)	\$ (600)	\$ -
73400 · Postage	\$ (120)	\$ (120)	\$ -
73450 · Occupancy/Rent	\$ (3,000)	\$ (3,000)	\$ -
73550 · Land Line	\$ (744)	\$ (744)	\$ -
75100 · Equipment Small ⁵	\$ (1,500)	\$ (1,500)	\$ -
75200 · Equipment Rented	\$ -	\$ -	\$ -
75250 · Equip Rep & Maint	\$ (150)	\$ (150)	\$ -
76100 · Internal Meeting Expenses	\$ -	\$ -	\$ -
76150 · Event Location Rental	\$ -	\$ -	\$ -
76200 · Conferences & Workshops	\$ (385)	\$ (385)	\$ -
76300 · Vehicle Rental	\$ -	\$ -	\$ -
76350 · Fuel	\$ -	\$ -	\$ -
76400 · Mileage Allowance ⁶	\$ (1,800)	\$ (1,800)	\$ -
77150 · Ed & Outreach Contracted	\$ (18,152)	\$ -	\$ (18,152)
77200 · Monitoring Contracted	\$ (800)	\$ -	\$ (800)
77250 · Pre-Implementation Contracted	\$ (6,025)	\$ -	\$ (6,025)
77300 · Project Mgmt Contracted	\$ (81,221)	\$ -	\$ (81,221)
77400 · Post-Implementation Rpt Contracted	\$ (250)	\$ -	\$ (250)
77450 · Facilitation Contracted	\$ -	\$ -	\$ -
77600 · Database Contracted ⁷	\$ (2,148)	\$ -	\$ (2,148)
77750 · Legal Contracted ⁸	\$ (1,000)	\$ (1,000)	\$ -
77800 · Fiscal Sponsorship Fee	\$ (65,441)	\$ (5,313)	\$ (60,127)
77850 · Project Supplies & Materials Contracted	\$ (142,737)	\$ -	\$ (142,737)
xxxxx · Advertising	\$ (160)	\$ (160)	\$ -
xxxxx · Assistant ⁹	\$ (5,242)	\$ -	\$ (5,242)
xxxxx · Contracted Services	\$ (353,498)	\$ -	\$ (353,498)
xxxxx · Coordinator ¹⁰	\$ (40,765)	\$ (28,806)	\$ (11,959)
xxxxx · Dues, Memberships	\$ -	\$ -	\$ -
xxxxx · Ed & Outreach staff ¹¹	\$ (14,739)	\$ -	\$ (14,739)
xxxxx · ER taxes	\$ (8,060)	\$ (3,714)	\$ (4,346)
xxxxx · Fees	\$ (144)	\$ 144	\$ (288)
xxxxx · Interest paid ¹⁴	\$ (200)	\$ (200)	\$ -
xxxxx · Internet services	\$ (3,260)	\$ (1,430)	\$ (1,830)
xxxxx · Lodging ¹²	\$ (80)	\$ (80)	\$ -
xxxxx · Meals ¹²	\$ (140)	\$ (140)	\$ -
xxxxx · Med Stipend	\$ (5,046)	\$ (2,918)	\$ (2,128)
xxxxx · Monitoring Support	\$ (2,958)	\$ -	\$ (2,958)
xxxxx · Other ¹³	\$ (10,811)	\$ (1,200)	\$ (9,611)
xxxxx · Payroll service	\$ (360)	\$ (360)	\$ -
xxxxx · Penalties paid ¹⁴	\$ (200)	\$ (200)	\$ -
xxxxx · PTO ¹⁵	\$ (4,904)	\$ (2,218)	\$ (2,686)
xxxxx · Recruitment ¹⁶	\$ (200)	\$ (200)	\$ -
xxxxx · Training	\$ -	\$ -	\$ -
xxxxx · Travel ¹²	\$ (176)	\$ 102	\$ (278)
xxxxx · Workers Comp ¹⁷	\$ (803)	\$ (550)	\$ (253)
Total Expense	\$ (782,058)	\$ (60,782)	\$ (721,275)

Revenue - Expenses (Carryover)

	Total	Operations	Projects
Revenue	\$ 1,567,848	\$ 123,153	\$ 1,444,695
less Expenses	\$ (782,058)	\$ (60,782)	\$ (721,275)
Revenue - Income	\$ 785,791	\$ 62,371	\$ 723,420

1 The Local Match Unrestricted fund should be increased by \$420 over the next fiscal year by fundraising by the Council.

2 The OWEB Council Support grant will be renewed for another 2 years in July 2013 but the paperwork isn't finished yet.
3 The Ash Creek project funding is primarily OWEB 214-3013, with matches from Ash Creek Watershed Council, Central School District, Monmouth Public Works.

The OWEB grant application has been submitted but no award has yet been made and seems uncertain. This money is unsecured and doubtful, so is not counted as revenue.

OWEB 214-3013
ACWCD 13-01
CSD 13-01
MPW 13-01

Another grant not considered here is the Oregon Parks Foundation LSNA grant totaling \$9,905. The award is uncertain.

4 Assume that Liability Insurance will cost \$4000 for FY15.

5 Assume that a computer system is purchased in May/14.

6 Mileage allowance: Coordinator: \$1200/yr; Outreach Assistant: \$600/yr.

7 BEF may invoice \$2148 for database work.

8 Assume \$1000/yr legal work.

9 Outreach Assistant to be paid in addition from Education and Outreach/Staff and Monitoring Support line items in various grants.

10 Coordinator to be paid in addition from Education and Outreach/Staff and Monitoring Support line items in various grants.

11 Pays for Coordinator and Outreach Assistant.

12 Lodging, Meals and Travel items for travel on extra-ordinary Council business.

13 Includes a \$1200/yr contingency fund for Council Support.

14 Penalties and interest will be owed to the IRS for late filings for previous years.

15 Accumulates in another fund; use-it-or-lose-it would return unused money in September but how much that might be is not known.

16 Assume Outreach Assistant recruited in Aug/13 to start in Sep/13.

17 Assume Workers Compensation/Coordinator is paid from Council Support; Workers Compensation/Outreach Assistant is paid from relevant grants.