

**International Right of Way Association
2010/2011 Draft Budget**

2011 Budget Proposal	2010/11 Annual Budget as of 3/5/10	2009/10 Annual Budget	Jul '08 - Jun 09 Actual Expense
		Jul '09 - Jun 10	
Total 410 - COURSE INCOME	1,201,325	1,454,235.00	1,484,268.60
920 - EDUCATIONAL INCOME - OTHER			
4950 - Certification Revenue	82,950	68,500.00	44,675.00
4955 - Course Revenue - Misc.	-	-	129.89
4970 - Facilitators' Clinic	10,800	12,000.00	15,476.43
4974 - Online Seminars - BTL	5,000	52,500.00	6,852.00
4975 - Online Seminars - IRWA	337,160	48,480.00	76,805.00
4985 - SR/WA Revenue		19,800.00	85,586.72
4996 - IRWA Sponsored Course Income	69,320	104,598.00	
4990 - Textbooks - Optional Sales	1,500	5,000.00	2,049.30
Total 920 - EDUCATIONAL INCOME - OTHER	506,730	310,878.00	231,574.34
Total 40 - EDUCATION INCOME	1,708,055	1,765,113.00	1,715,842.94
41 - ADVERTISING INCOME			
4010 - Magazine	160,000	138,500.00	158,858.00
Total 41 - ADVERTISING INCOME	160,000	138,500.00	158,858.00
43 - INVESTMENT INCOME			
4020 - Interest & Dividend Income	25,000	97,750.00	108,568.42
Total 43 - INVESTMENT INCOME	25,000	97,750.00	108,568.42
44 - MEMBERSHIP INCOME			
4031 - Member Dues - Affiliates	19,250	18,500.00	18,972.51
4033 - Member Dues - Agency	27,400	-	-
4035 - Member Dues - Application Fee	22,500	26,088.30	27,755.28
4037 - Member Dues - Late Fees	6,634	7,762.80	4,694.23
4039 - Member Dues - New	149,020	136,311.37	199,378.50
4041 - Member Dues - Renewal	1,495,218	1,428,385.50	1,385,721.04
Total 44 - MEMBERSHIP INCOME	1,720,022	1,617,047.97	1,636,521.56
45 - MERCHANDISE - SALES			
4490 - Sales of Merchandise	15,000	12,000.00	13,279.00
Total 45 - MERCHANDISE - SALES	15,000	12,000.00	13,279.00
46 - OTHER INCOME			
4043 - Contribution Income	-	-	-
4045 - Magazine Subscription Income	2,000	2,100.00	1,888.00
4050 - Miscellaneous Income	500	500.00	817.02
4055 - Royalty Revenue	-	-	-
Total 46 - OTHER INCOME	2,500	2,600.00	2,705.02
47 - SEMINARS & CONFERENCES			
950 - INTERNATIONAL CONFERENCE		485,500.00	
4667 - Advertising Revenue	12,000		7,668.75
4669 - Exhibitors Income	22,500		19,687.50
4673 - Optional Tours Income	1,500		6,473.50
4675 - Registration Income	379,250		243,027.25
4677 - Sponsorship Income	80,000		44,812.50
Total 950 - INTERNATIONAL CONFERENCE	495,250	485,500.00	321,669.50
975 - OTHER SEMINARS & CONFERENCES			
4680 - FAU PRES	43,875	147,450.00	
4680E - Exhibitors Income			-
4680O - Other Income			-
4680R - Registration Income			127,094.00
4680S - Sponsorship Income			38,396.00
Total 4680 - FAU PRES	43,875	147,450.00	165,490.00
Total 47 - SEMINARS & CONFERENCES	539,125	632,950.00	487,159.50
TOTAL INCOME	4,169,702	4,265,960.97	4,122,934.44
Expense			

**International Right of Way Association
2010/2011 Draft Budget**

2011 Budget Proposal	2010/11 Annual Budget as of 3/5/10	2009/10 Annual Budget	Jul '08 - Jun 09 Actual Expense
			Jul '09 - Jun 10
50 - COST OF GOODS SOLD			
5001 - Merchandise	5,950	11,400.00	11,331.22
Total 50 - COST OF GOODS SOLD	5,950	11,400.00	11,331.22
TOTAL 501 - COURSE EXPENSES (Chapter Sponsored Courses)	217,100	265,829.00	241,263.25
595 - EDUCATIONAL EXP. - OTHER			
5006 - Appraisal Certification			
5007 - Appraisal Quality Board Filings	2,500	3,000.00	-
5008 - Class Incentive - Online Course	62,400	22,000.00	18,050.00
5009 - Class Size Incentive	15,000	21,945.00	12,300.00
5010 - Course Development Expenses	2,402	2,402.41	11,970.89
5012 - Course Expenses - Misc.	1,637	1,637.38	3,944.56
5014 - Course Revision Expenses	15,000	2,500.00	9,137.12
5016 - Course State Certification	2,500	2,500.00	(30.25)
5034 - Facilitators' Clinic Expenses	12,000	5,174.20	11,520.16
5036 - Facilitators' Material	10,000	15,710.00	19,066.01
5050 - Marketing Expense for Courses	10,000	10,000.00	9,450.50
50600 - Online Seminars - BTL	5,000	12,825.00	14,900.00
50650 - Online Seminars - IRWA	15,000	15,000.00	500.00
5066 - P/P/S Education	10,000	13,886.00	14,446.75
5068 - PROW Expenses	360	359.87	227.57
5070 - SR/WA Expenses	20,000	23,000.00	28,460.08
5080 - Textbooks-Cost of Opt. Purchase	1,350	157.99	-
595 - EDUCATIONAL EXP. - OTHER	-	22,900.00	-
Total 595 - EDUCATIONAL EXP. - OTHER	185,150	174,997.85	153,943.39
Total 55 - EDUCATION EXPENSES	402,250	440,826.85	395,206.64
6003 - Bank Interest	50,000		
6005 - Building Depreciation	25,641		
Building Operations	57,034		
Total 597 - Building Operation	132,675		
60 - PAYROLL & BENEFITS			
6020 - Payroll	1,473,929	1,395,908.00	1,441,855.51
6030 - Pension Plan	44,518	41,877.00	41,881.06
6040 - Taxes & Benefits - Administaff	412,700	335,018.00	330,830.24
Total 60 - PAYROLL & BENEFITS	1,931,147	1,772,803.00	1,814,566.81
65 - INTERNATIONAL CONFERENCE	454,275	454,275.00	
Total 65 - INTERNATIONAL CONFERENCE	454,275	454,275.00	302,005.17
70 - OTHER SEMINAR & CONFERENCES			
6235 - FAU PRES	45,466	147,673.50	
Total 6235 - FAU PRES	45,466	147,673.50	180,922.70
Total 70 - OTHER SEMINAR & CONFERENCES - Info, not part of tot	499,741	601,948.50	180,922.70
74 - TRAVEL - REGIONS			
6501 - Region 1	10,600	10,600.00	9,327.80
6502 - Region 2	10,600	10,600.00	8,028.34
6503 - Region 3	10,600	10,600.00	4,847.40
6504 - Region 4	10,600	10,600.00	4,689.59
6505 - Region 5	10,600	10,600.00	6,941.33
6506 - Region 6	10,600	10,600.00	7,955.18
6507 - Region 7	10,600	10,600.00	6,781.03
6508 - Region 8	10,600	10,600.00	4,151.17
6509 - Region 9	10,600	10,600.00	5,611.76
6510 - Region 10	10,600	10,600.00	8,974.80
6520 - Regional Governance	10,000	28,800.00	63,597.98
Total 74 - TRAVEL - REGIONS	116,000	134,800.00	130,906.38
75 - TRAVEL - EDUCATION COMMITTEES			
6605 - Asset Management Committee	7,700	7,700.00	4,112.59
6615 - Environment Committee	7,700	7,700.00	2,684.65
6630 - Leadership Development Council	-	-	-
6635 - Liaison Committee	-	-	833.55
6640 - Local Public Agency Committee	7,700	7,700.00	4,509.70

**International Right of Way Association
2010/2011 Draft Budget**

2011 Budget Proposal	2010/11 Annual Budget as of 3/5/10	2009/10 Annual Budget	Jul '08 - Jun 09 Actual Expense
			Jul '09 - Jun 10
6645 - Pipeline Committee	7,700	7,700.00	2,628.75
6650 - Relocation Assistance Committee	7,700	7,700.00	6,685.92
6655 - Surveying Committee	7,700	7,700.00	5,797.30
6660 - Transportation Committee	7,700	7,700.00	3,617.40
6665 - Utilities Committee	7,700	7,700.00	3,501.68
6670 - Valuation Committee	7,700	7,700.00	2,207.51
6673 - Special Committee Projects	15,000	15,000.00	2,140.56
Total 75 - TRAVEL - EDUCATION COMMITTEES	84,300	84,300.00	38,719.61
76 - TRAVEL - SERVICE COMMITTEES			
6675 - Ethics Committee	7,700	7,700.00	4,162.02
6680 - Communic. & Marketing Committee	18,400	23,400.00	13,012.26
6685 - Nomination & Election Committee	18,100	18,100.00	15,947.56
6690 - Professional Develop. Committee	53,600	53,600.00	36,487.20
Total 76 - TRAVEL - SERVICE COMMITTEES	97,800	102,800.00	69,609.04
77 - TRAVEL - OTHER			
6705 - 75th Anniversary Task Force	-	5,000.00	2,626.00
6710 - Agency Liaison	-	-	3,161.56
6720 - Allied Organizations	10,000	10,000.00	6,711.64
6727 - Governance Task Force	-	5,000.00	-
6728 - Leadership Development Task Force	5,000	5,000.00	39.00
6730 - Appraisal Foundation	2,500	2,500.00	-
6745 - Chapter 50th Anniversary Travel	5,000	10,000.00	1,537.95
6750 - Committee Chair/Vice Meeting	8,000	8,000.00	7,210.35
Total 77 - TRAVEL - OTHER	30,500	45,500.00	21,286.50
78 - TRAVEL - EXECUTIVE COMMITTEE			
6810 - International Governing Council Meetings	58,000	50,800.00	57,915.94
6815 - Regional Meetings	5,000	10,600.00	14,460.30
6817 - Chapter Celebrations	5,000	7,000.00	1,096.16
6820 - Committee Liaison	5,300	5,300.00	3,152.64
6825 - Annual Conference	16,000	22,800.00	6,161.12
6830 - Other Expenses	10,600	10,600.00	36,027.70
Total 78 - TRAVEL - INTERNATIONAL GOVERNING COUNCIL	99,900	107,100.00	118,813.86
79 - TRAVEL - STAFF			
6860 - International Governing Council Meetings	9,000	10,900.00	3,908.84
6865 - Regional Meetings	6,000	4,100.00	3,698.58
6870 - Committee Liaison	3,500	3,500.00	2,026.43
6875 - Chapter Meetings	1,100	1,100.00	2,131.44
6880 - Other Expenses	2,100	2,100.00	12,049.66
Total 79 - TRAVEL - STAFF	21,700	21,700.00	23,814.95
Total 73 - TRAVEL EXPENSES	450,200	496,200.00	403,150.34
80 - ADMINISTRATIVE EXPENSES			
7005 - Public Relations	7,500	20,000.00	10,000.00
7010 - Assets Costing Less Than \$250	2,000	2,000.00	2,111.28
7020 - Awards & Recognition	3,500	3,500.00	1,404.80
7040 - AVECTRA - Project Management	-	-	-
7050 - Bad Debt Expense	2,000	2,000.00	2,254.14
7100 - Bank Charges & Credit Card Fees	110,425	91,718.00	110,425.36
7110 - BLM Sponsorship-Pipeline Comm.	5,500	5,500.00	8,918.16
7130 - Car Expenses	8,400	-	-
7150 - Chapter Development/Assistance	15,000	15,000.00	13,416.10
7155 - Computer Consulting Fees	10,000	10,000.00	400.00
7160 - Constant Contact Email	1,900	1,900.00	1,860.00
7180 - Contributions-RWIEF	-	-	-
7200 - Depreciation & Amortization - Furniture & Equipment	120,429	90,000.00	86,710.06
7220 - Dues & Subscriptions	3,000	3,000.00	3,492.37
7250 - Dues-Appraisal Foundation	10,200	10,200.00	8,400.00
7260 - Education Summit Implementation	-	-	-
7265 - EVP Search	-	-	-
7275 - Dues-NACAO	1,500	1,500.00	-
7310 - Insurance-D&O	14,000	14,000.00	12,659.81
7320 - Insurance-D&O-Chapters	14,000	14,000.00	12,659.72
7330 - Insurance-Fidelity Bond	1,000	1,000.00	-
7340 - Insurance-General Liability	8,000	8,000.00	7,363.28
7350 - Inventory Obsolescence	3,000	3,000.00	5,017.39
7375 - Leadership Development	50,000	50,000.00	-
7380 - Leadership Modules	4,000	4,000.00	-
7390 - Lease-Postal Equipment	3,000	3,000.00	2,179.54
7400 - Lease-Printing Equipment	-	-	13,457.48
7440 - Magazine-Printing	85,000	85,000.00	80,506.23

**International Right of Way Association
2010/2011 Draft Budget**

2011 Budget Proposal	2010/11 Annual Budget as of 3/5/10	2009/10 Annual Budget	Jul '08 - Jun 09 Actual Expense
		Jul '09 - Jun 10	
7450 - Magazine-Postage	28,260	28,260.00	31,369.48
7460 - Magazine-Art Work/Photography	3,000	3,000.00	1,066.50
7470 - Magazine-Other	900	900.00	170.00
7480 - Maintenance-AMS	12,000	12,000.00	9,000.00
7485 - Maintenance-Computer&Peripheral	9,000	9,000.00	6,483.73
7490 - Maintenance-Equipment/Office	6,000	6,000.00	1,716.00
7495 - Maintenance-GoMembers			-
7500 - Maintenance-Office			1,200.00
7505 - Marketing & Development	45,000	25,000.00	78,814.33
7515 - Member Appreciation Program	3,000	13,044.15	1,017.10
7520 - Membership Benefits Brochure	7,500	5,000.00	4,690.14
7530 - Membership Certificate & Pin	5,000	7,500.00	4,980.84
7540 - Membership Directory			-
7550 - Membership Renewal Mailings	20,000	19,048.60	13,572.81
7600 - Miscellaneous Expenses	2,000	2,000.00	2,180.12
7650 - Postage & Shipping	32,000	32,000.00	25,742.46
7660 - Printing	6,000	6,000.00	3,781.31
7670 - Professional-Audit	27,000	27,000.00	32,800.00
7680 - Professional-Cdn Account.	5,000	5,000.00	2,403.25
7700 - Professional-Legal	3,000	3,000.00	4,142.50
7720 - Professional-Consulting			2,500.00
7740 - QuickBooks Online for Regions/Chapters	24,000	24,000.00	18,167.88
7790 - Rent-Office	-	124,000.00	120,439.94
7800 - Rent-Offsite Storage			-
7810 - Reserve-Computer	25,000	25,000.00	-
7820 - Staff Recruitment	5,000	5,000.00	859.78
7840 - Supplies-Kitchen	4,500	4,500.00	3,519.93
7850 - Supplies-Office	12,000	12,000.00	10,101.70
7870 - Tax & Licenses	4,000	4,000.00	2,014.57
7875 - Teleconferencing	5,000	5,000.00	3,879.30
7890 - Telephone	27,500	27,500.00	30,707.17
7910 - Temporary Help	4,000	4,000.00	11,117.19
7930 - Training & Development	30,000	30,000.00	42,050.87
7970 - Accrued Vacation Expense	5,000	5,000.00	7,263.73
7990 - Web Site-IRWA	36,000	36,000.00	33,474.94
Total 80 - ADMINISTRATIVE EXPENSES	880,014	948,070.75	894,463.29
88 - INCOME TAXES			
8800 - Federal and State Income Taxes			-
Total 88 - INCOME TAXES	-	-	-
TOTAL EXPENSE	4,169,387	4,271,249.10	4,001,646.17
NET ORDINARY INCOME	314	(5,288.13)	121,288.27
Other Income/Expense			
Other Income			
48 - PIPELINE COMMITTEE REVENUE			
4755 - Interest Income			3.91
4762 - Member Dues	9,997	10,000.00	6,400.00
Total 48 - PIPELINE COMMITTEE REVENUE	9,997	10,000.00	6,403.91
4090 - Brochure Income-Pass Through	50,000	50,000.00	42,224.13
4095 - Instructor Income-Pass Through	330,000	330,000.00	379,786.72
95 - OTHER INCOME & EXPENSE			
8500 - Gain (Loss) on Conversion			(10,371.58)
8600 - Gain (Loss) on Disposal of F/A			(784.05)
8700 - Unrealized Loss on Investments			(58,125.49)
Total 95 - OTHER INCOME & EXPENSE			(69,281.12)
Total Other Income	390,000	390,000.00	359,133.64
Other Expense			
72 - PIPELINE COMMITTEE EXPENSES			
6420 - Contribution Expenses			1,500.00
6415 - BLM Pipeline Systems Course			9,228.90
6470 - Quarterly Meeting Expense	10,000	10,000.00	1,389.18
Total 72 - PIPELINE COMMITTEE EXPENSES	10,000	10,000.00	12,118.08
8200 - Brochure Expense-Pass Through	50,000	50,000.00	60,352.43
8400 - Facilitator Exp.-Pass Through	330,000	330,000.00	379,786.72
8500 - (Gain) Loss on Conversion			-
8600 - Gain (Loss) on Disposal of F/A			-

**International Right of Way Association
2010/2011 Draft Budget**

2011 Budget Proposal	2010/11 Annual Budget as of 3/5/10	2009/10 Annual Budget	Jul '08 - Jun 09 Actual Expense
		Jul '09 - Jun 10	
8700 - Unrealized Loss on Investments	-		
Total Other Expense	390,000	390,000.00	452,257.23
Net Other Income	-	-	(93,123.59)
Net Income	\$314	\$ (5,288.13)	\$ 28,164.68
3/5/2010 13:55			