

RESOURCES

East Multnomah SWCD

Cash Basis Mod Accrual Mod Accrual

GENERAL FUND

Modified Accrual Basis

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2008-09			
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Supplemental Adopted Budget Year 2007/08			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008	
Beginning Fund Balance:								
1	21,195	713,988	872,500	1 Available cash on hand or	800,000	900,000	975,000	1
2	0	0	19,200	2 Previously levied taxes estimated to be received	20,000	30,000	30,000	2
3	0	0	0	3 Interest on Bank Accts	0	0	0	3
4				4 OTHER RESOURCES				4
5	7,674	7,674	9,000	5 Op: ODA Administrative Grant	9,000	9,000	9,000	5
6	0	0	3,570	6 Op:WMSWCD Administrative Portion	3,700	3,700	3,700	6
7	0	0	3,570	7 Op:CCSWCD Administrative Portion	3,700	3,700	3,700	7
8	8,854	0	0	8 Op/Progs: Contract Svcs Provided by EMSWCD	0	0	0	8
9	38,067	64,823	36,747	9 Op: Interest on Bank/LGIP Accts	27,000	21,000	21,000	9
10	29	0	0	10 Op: Logo Apparel Sales	0	0	0	10
11	372	0	0	11 Op: Misc. (Refunds, Rebates, etc)	0	0	0	11
12			53,425	12 Op: Loan Proceeds	0	0	0	12
13				13 Op: Rental Income	0	1000	1,000	13
14	7,672	7,672	0	14 CTA: ODA LMA Grant (SB1010)	0	0	0	14
15	15,500	17,931	49,000	15 CTA: ODA TA Grant (Includes LMA as of 7/1/07)	49,000	49,000	49,000	15
16	43,779	5,000	5,000	16 CTA: DEQ Additional appropriated 5/7/07	0	0	0	16
17	0	30,160	0	17 CTA: DEQ Clackamas/EMSWCD Grant #2	0	0	0	17
18	0	0	9,765	18 CTA: Garlic Mustard Grant (RAC)	0	0	0	18
19	0	0	16,302	19 CTA: WMSWCD	20,570	20,570	20,570	19
20	0	0	16,302	20 CTA: CCSWCD	20,570	20,570	20,570	20
21	13,879	0	0	21 SUL: NCR DEQ Grant #204	0	0	0	21
22	4,500	3,150	7,200	22 SUL: NCR Workshop Sponsors	9,000	9,000	9,000	22
23	306	0	0	23 SUL: NCR Book Sales	0	0	0	23
24	19,312	20,237	20,000	24 SUL: Plant Sale Revenue (Gross Sales)	20,000	20,000	20,000	24
25	10,000	10,000	10,000	25 SUL: NCR BES Contract	9,000	9,000	9,000	25
26	0	0	0	26 Agency Fund	0	0	0	26
27	0	1,147	0	27 Op: OWEB Grant: Lwr Columbia Salmon Recovery	0	0	0	27
28	191,138	881,782	1,131,581	28 Total resources, except taxes to be levied	991,540	1,096,540	1,171,540	28
29	1,255,240	1,069,399	2,358,589	29 Taxes necessary to balance	2,953,178	3,023,878	3,023,878	29
30				30 Taxes collected in year levied				30
31	1,446,378	1,951,181	3,490,170	31 TOTAL RESOURCES	3,944,718	4,120,418	4,195,418	31

EXPENDITURE SUMMARY

Cash Basis Mod Accrual Mod Accrual

GENERAL FUND

Modified Accrual Basis

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Supplemental Adopted Budget Year 2007/08			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008	
					PERSONAL SERVICES				
1	110,395	147,521	224,632	1	District Operations & Program Administration	202,139	202,139	202,139	1
2	116,029	183,616	326,977	2	Conservation Technical Assistance Program	375,012	375,012	375,013	2
3	54,783	88,309	67,701	3	Sustainable Urban Landscapes Program	211,943	211,943	211,943	3
4	24,837	78,911	77,643	4	Partner Assistance & Conservation Easements Prgm	45,142	45,142	45,142	4
5				5					5
6	306,043	498,357	696,953	6	TOTAL PERSONAL SERVICES	834,236	834,236	834,238	6
7				7	MATERIALS AND SERVICES				7
8	81,669	77,118	205,160	8	District Operations & Program Administration	194,250	194,250	234,250	8
9	32,223	33,636	82,084	9	Conservation Technical Assistance Program	55,800	55,800	55,800	9
10	43,647	52,080	83,500	10	Sustainable Urban Landscapes Program	151,550	173,550	173,550	10
11	1,672	5,939	27,650	11	Partner Assistance & Conservation Easements Prgm	7,500	7,500	7,500	11
12				12					12
13	159,211	168,773	398,394	13	TOTAL MATERIALS & SERVICES	409,100	431,100	471,100	13
14				14					14
15				15	CAPITAL OUTLAY				15
16	3,840	0	24,400	16	Office/Field Equipment	0	0	0	16
17	0	0	0	17	Vehicles	0	0	0	17
18	0	0	133,964	18	Improvements to Real Property	180,000	310,000	345,000	18
19	3,840	0	158,364	19	TOTAL CAPITAL OUTLAY	180,000	310,000	345,000	19
20				20					20
21				21	DEBT SERVICE				21
22			25,000	22	Payments to Principle	0	0	0	22
23			36,838	23	Interest and Fees	0	0	0	23
24			61,838	24	TOTAL DEBT SERVICE	0	0	0	24
25				25					25
26				26	TRANSFERRED TO OTHER FUNDS				26
27	100,000	100,000	778,000	27	Transfer to Conservation Easements Fund	990,000	993,000	993,000	27
28	120,000	101,000	310,622	28	Transfer to Projects & Cost Share Fund	90,000	105,700	105,700	28
29	50000	100,000	94,000	29	Transfer to Building Reserve Fund	0	0	0	29
30	0	0	0	30	Transfer to Debt Service Fund	291,380	296,380	296,380	30
31	0	0	92,000	31	Contingency	250,000	250,000	250,000	31
32	270,000	301,000	1,274,622	32	TOTAL TRANSFERS & CONTINGENCIES	1,621,380	1,645,080	1,645,080	32
33	739,093	968,130	2,590,171	33	TOTAL EXPENDITURES	3,044,716	3,220,416	3,295,418	33
34	707,285	983,051	900,000	34	Unappropriated Ending Fund Balance	900,000	900,000	900,000	34
35	1,446,378	1,951,181	3,490,171	35	TOTAL	3,944,716	4,120,416	4,195,418	35

DETAILED EXPENDITURES

ENTIRE GENERAL FUND

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2008-09				
Cash Basis	Mod Accrual	Mod Accrual			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008		
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Revised * Adopted Budget Year 2007/08							
				PERSONAL SERVICES					
1	234,806	400,536	539,770	1	Salaries and Wages (Total of 13.44 FTE)	651,197	651,197	651,197	1
2	18,726	29,325	41,292	2	Federal Taxes	49,817	49,817	49,817	2
3	4,000	6,001	9,764	3	State Taxes	13,689	13,689	13,689	3
4	2,254	2,181	2,286	4	Worker's Comp Insurance Policy	2,090	2,090	2,090	4
5	20,785	37,136	65,952	5	Health, Life, Disability Insurance	71,873	71,873	71,873	5
6	18,664	21,972	32,386	6	Retirement - 6% Employer Contribution	39,072	39,072	39,072	6
7	0	1,206	5,500	7	Overtime	6,500	6,500	6,500	7
8	6,807	0	0	8	Temporary Employees	0	0	0	8
9	306,042	498,357	696,951	9	TOTAL PERSONAL SERVICES	834,238	834,238	834,238	9
				MATERIALS AND SERVICES					
10				10					10
11	1,803	15,000	16,000	11	Contracted Bookkeeper	22,000	22,000	22,000	11
12	0	1,778	5,500	12	Contracted Web Designer, Maintenance	0	0	0	12
13	0	0	0	13	Contracted Graphic Designer (brochures, etc.)	750	750	750	13
14	1,138	4,759	17,000	14	Contracted Attorney	6,000	6,000	6,000	14
15	7,543	0	12,780	15	Contracted Services for Office Move	0	0	0	15
16	0	0	5,000	16	Contracted Real Estate Consultant	0	0	0	16
17	28,539	41,673	66,700	17	Contracted Services*	35,500	55,500	95,500	17
18	3,250	5,750	7,500	18	Contracted Audit Services	15,000	15,000	15,000	18
19	6,887	0	5,765	19	Payments to Partners of Jointly-Held Grants	0	0	0	19
20	5,869	2,945	6,650	20	Subscriptions: QuickBooks, RLIS, Publications	2,010	2,010	2,010	20
21	0	200	250	21	Audit Filing Fee	400	400	400	21
22	22,261	23,301	28,162	22	Office Rent	0	0	0	22
23	0	270	12,000	23	Utilities	25,000	25,000	25,000	23
24	933	1,268	6,700	24	Rent Space: Mtg/Wkshop/Storage/Event/Sale	10,700	10,700	10,700	24
25	1,790	1,651	9,040	25	Telecommunications	9,000	9,000	9,000	25
26	173	0	9,000	26	Repairs/Maintenance	20,000	20,000	20,000	26
27	475	479	550	27	Insurance: General Liability	2,500	2,500	2,500	27
28	275	275	325	28	Insurance: Property	2,000	2,000	2,000	28
29	34	125	250	29	Insurance: Vehicles	500	500	500	29
30	299	291	325	30	Insurance: Director/Staff Anti-Crime	500	500	500	30
31	14,028	12,737	22,418	31	Office Supplies, Equipment, Software, Plant Labels	20,000	20,000	20,000	31
32	4,562	6,616	5,800	32	Program Supplies (not Cost Share)	27,000	27,000	27,000	32
33	2,630	0	35,000	33	Office Furnishings	6,000	6,000	6,000	33

* formerly named Program and Community Support

DETAILED EXPENDITURES

East Multnomah SWCD

Cash Basis Mod Accrual Mod Accrual

ENTIRE GENERAL FUND

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2008-09				
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Revised * Adopted Budget Year 2007/08			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008		
34	8,230	8,048	10,000	34	Plants & Materials for Native Plant Sale	23,500	23,500	23,500	34
35	0	55	0	35	License and Fees	5,350	5,350	5,350	35
36	2,669	3,489	6,992	36	Postage/Delivery	10,940	10,940	10,940	36
37	12,876	8,209	24,020	37	Printing, Production	45,000	45,000	45,000	37
38	0	0	4,900	38	Signage, Banners, Displays	12,000	12,000	12,000	38
39	600	1,059	1,000	39	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	1,200	1,200	1,200	39
40	563	4,212	7,200	40	Advertising	18,000	20,000	20,000	40
41	0	259	0	41	Public Relations Promo	2,000	2,000	2,000	41
42	0	215	2,400	42	Equipment Rental/Lease	0	0	0	42
43	0	2,537	5,000	43	Dues: SDAO, NACD, RC&D, etc.	15,300	15,300	15,300	43
44	0	0	160	44	Bulk Mail Permit Renewal	200	200	200	44
45	3,102	4,155	8,500	45	Training/Development: Staff	14,800	14,800	14,800	45
46	250	150	3,000	46	Training/Development: Board	2,000	2,000	2,000	46
47	3,988	2,266	13,550	47	Out of Town Travel: Staff	17,000	17,000	17,000	47
48	0	920	5,000	48	Out of Town Travel: Board	2,000	2,000	2,000	48
49	8,931	10,600	19,157	49	Local Mileage, Parking, Bus: Staff	18,250	18,250	18,250	49
50	0	35	300	50	Local Mileage, Parking, Bus: Board	500	500	500	50
51	252	632	2,300	51	Vol/Board/Staff/Cooperator Recognition	4,900	4,900	4,900	51
52	1,645	2,511	4,000	52	Volunt'r Refreshmnts, Annual Mtg, Budget Mtgs	3,650	3,650	3,650	52
53	2,053	302	300	53	Bank/LGIP Fees	250	250	250	53
54	10,808	0	0	54	Fees & Interest on Tax Anticipation Note	0	0	0	54
55	757	0	7,900	55	Vehicles: Rent/Lease	5,400	5,400	5,400	55
56	0	0	0	56	Carbon Offsets	0	0	0	56
57	0	0	0	57	Misc Expenses	2,000	2,000	2,000	57
58	159,211	168,773	398,394	58	TOTAL MATERIALS AND SERVICES	409,100	431,100	471,100	58
59				59					59
60				60	CAPITAL OUTLAY				60
61	3840	0	24,400	61	Office/Field Equipment	0	0	0	61
62	0	0	0	62	Vehicles	0	0	0	62
63	0	0	133,964	63	Improvements to Real Property	180,000	310,000	345,000	63
64		0		64					64
65	3,840	0	158,364	65	TOTAL CAPITAL OUTLAY	180,000	310,000	345,000	65
66	0	0	61,838	66	DEBT SERVICE	0	0	0	66
67	0	0	25000	67	Payments to Principle	0	0	0	67
68	0	0	36838	68	Interest and Fees	0	0	0	68

**FORM
LB 31**

DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

ENTIRE GENERAL FUND

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2008-09				
Cash Basis	Mod Accrual	Mod Accrual			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008		
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Revised * Adopted Budget Year 2007/08							
69	0	0	92,000	69	CONTINGENCIES	250,000	250,000	250,000	69
70	0	0	92,000	70	Contingency	250,000	250,000	250,000	70
71	220,000	201,000	1,088,622	71	TRANSFERS TO SPECIAL FUNDS	1,371,380	1,395,080	1,395,080	71
72	100,000	100,000	778,000	72	Transfer to Conservation Easements Fund	990,000	993,000	993,000	72
73	120,000	101,000	310,622	73	Transfer to Projects & Cost Share Fund	90,000	105,700	105,700	73
74	-	0	0	74	Transfer to Debt Service Fund	291,380	296,380	296,380	74
75	50000	100,000	94,000	75	TRANSFERS TO RESERVE FUND	0	0	0	75
76	50000	100,000	94,000	76	Transfer to Building Reserve Fund	0	0	0	76
77				77					77
78	270,000	301,000	1,274,622	78	TOTAL TRANSFERS & CONTINGENCIES	1,621,380	1,645,080	1,645,080	78
79				79					79
80	739,093	968,130	2,590,169	80	Total Expenditures	3,044,718	3,220,418	3,295,418	80
81	707,285	983,051	900,000	81	UNAPPROPRIATED ENDING FUND BALANCE	900,000	900,000	900,000	81
82	1,446,378	1,951,181	3,490,169	82	TOTAL REQUIREMENTS	3,944,718	4,120,418	4,195,418	82

DETAILED EXPENDITURES

District Operations/Administration

<i>Cash Basis</i>				<i>Mod Accrual</i>		<i>Mod Accrual</i>		<i>Modified Accrual Basis</i>			
Historical Data								Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	<i>Revised</i> * Adopted Budget Year 2007/08		EXPENDITURE DESCRIPTION	Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008			
					PERSONAL SERVICES						
1	86,730	119,913	173,232	1	Salaries and Wages (total of 3.17 FTE)	157,887	157,887	157,887	1		
2	6,588	8,254	13,252	2	Federal Taxes	12,078	12,078	12,078	2		
3	1,647	1,719	3,213	3	State Taxes	3,272	3,272	3,272	3		
4	1,585	1,188	556	4	Worker's Comp SDAO	507	507	507	4		
5	8,645	10,239	21,984	5	Health, Life, Disability Insurance	17,422	17,422	17,422	5		
6	5,200	6,209	10,394	6	Retirement - Employer Contribution	9,473	9,473	9,473	6		
7	0	0	2,000	7	Overtime	1,500	1,500	1,500	7		
8	0	0	0	8	Temporary Employees	0	0	0	8		
9	110,395	147,522	224,632	9	TOTAL PERSONAL SERVICES	202,139	202,139	202,139	9		
10				10	MATERIALS AND SERVICES				10		
11	1,803	15,000	16,000	11	Contracted Bookkeeper	22,000	22,000	22,000	11		
12	0	1,685	5,500	12	Contracted Web Designer, Maintenance	0	0	0	12		
13	0	0	0	13	Contracted Graphic Designer (brochures, etc.)	0	0	0	13		
14	1,138	392	4,000	14	Contracted Attorney	5,000	5,000	5,000	14		
15	7,543	0	12,780	15	Contracted Services for Office Move	0	0	0	15		
16	0	0	0	16	Contracted Real Estate Consultant	0	0	0	16		
17	4,847	5,306	6,500	17	Contracted Services*	21,000	21,000	61,000	17		
18	3,250	5,750	7,500	18	Contracted Audit Services	15,000	15,000	15,000	18		
19	0	0	0	19	Payments to Partners of Jointly-Held Grants	0	0	0	19		
20	5,869	2,173	2,550	20	Subscriptions: QuickBooks, RLIS, Publications	1,000	1,000	1,000	20		
21	0	200	250	21	Audit Filing Fee	400	400	400	21		
22	22,261	23,301	28,162	22	Office Rent	0	0	0	22		
23	0	270	12,000	23	Utilities	25,000	25,000	25,000	23		
24	0	0	3,000	24	Rent Space: Mtg/Wkshop/Storage/Event/Sale	0	0	0	24		
25	1,145	1,351	7,740	25	Telecommunications	7,000	7,000	7,000	25		
26	173	0	9,000	26	Repairs/Maintenance	20,000	20,000	20,000	26		
27	475	479	550	27	Insurance: General Liability	2,500	2,500	2,500	27		
28	275	275	325	28	Insurance: Property	2,000	2,000	2,000	28		
29	0	125	150	29	Insurance: Vehicles (site tour)	500	500	500	29		
30	299	291	325	30	Insurance: Director/Staff Anti-Crime	500	500	500	30		
31	8,409	2,155	11,168	31	Ofc Supplies, Software, Board Support Supplies	7,000	7,000	7,000	31		
32	0	291	0	32	Program Supplies (not Cost Share)	0	0	0	32		
33	2,630	0	35,000	33	Office Furnishings	5,000	5,000	5,000	33		

*Formerly named Program and Community Support

DETAILED EXPENDITURES

East Multnomah SWCD

District Operations/Administration

<i>Cash Basis</i>				<i>Mod Accrual</i>		<i>Mod Accrual</i>		<i>Modified Accrual Basis</i>			
Historical Data				EXPENDITURE DESCRIPTION				Budget for Next Year 2008-09			
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	<i>Revised</i> * Adopted Budget Year 2007/08						Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008	
34	0	0	0	34	Plants & Materials	12,000	12,000	12,000	34		
35				35	Licenses & Fees	5,200	5,200	5,200	35		
36	293	576	800	36	Postage/Delivery	700	700	700	36		
37	784	2,104	5,000	37	Printing, Production	1,500	1,500	1,500	37		
38	0	0	0	38	Signage, Banners, Displays	1,000	1,000	1,000	38		
39	600	1,059	1,000	39	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	1,200	1,200	1,200	39		
40	563	3,296	3,500	40	Advertising	2,000	2,000	2,000	40		
41	0	0	0	41	Public Relations Promo	0	0	0	41		
42	0	0	2,400	42	Equipment Rental/Lease	0	0	0	42		
43	0	2,537	5,000	43	Dues: SDAO, NACD, RC&D, etc.	15,000	15,000	15,000	43		
44	0	0	160	44	Bulk Mail Permit Renewal	0	0	0	44		
45	1,527	2,489	2,500	45	Training/Development: Staff	5,000	5,000	5,000	45		
46	250	150	3,000	46	Training/Development: Board	2,000	2,000	2,000	46		
47	2,749	198	3,000	47	Out of Town Travel: Staff	4,000	4,000	4,000	47		
48	0	920	5,000	48	Out of Town Travel: Board	2,000	2,000	2,000	48		
49	392	1,783	3,500	49	Local Mileage, Parking, Bus: Staff	2,500	2,500	2,500	49		
50	0	35	300	50	Local Mileage, Parking, Bus: Board	500	500	500	50		
51	52	451	1,200	51	Vol/Board/Staff/Cooperator Recognition	1,500	1,500	1,500	51		
52	1,483	2,173	3,000	52	Volunt'r Refreshmts, Annual Mtg, Budget Mtgs	2,000	2,000	2,000	52		
53	2,053	302	300	53	Bank/LGIP Fees	250	250	250	53		
54	10,808	0	0	54	Fees & Interest on Tax Anticipation Note	0	0	0	54		
55	0	0	3,000	55	Vehicles: Rent/Lease (site tour)	0	0	0	55		
56	0	0	0	56	Carbon Offsets	0	0	0	56		
57	0	0	0	57	Misc Expenses	2,000	2,000	2,000	57		
58	81,669	77,118	205,160	58	TOTAL MATERIALS AND SERVICES	194,250	194,250	234,250	58		
59				59					59		
60				60	CAPITAL OUTLAY				60		
61	0	0	24,400	61	Office/Field Equipment	0	0	0	61		
62	0	0	0	62	Vehicles	0	0	0	62		
63			133,964	63	Improvements to Real Property	180,000	310,000	345,000	63		
64				64					64		
65	0	0	158,364	65	TOTAL CAPITAL OUTLAY	180,000	310,000	345,000	65		
66	0	0	61,838	66	DEBT SERVICE	0	0	0	66		
67	0	0	25,000	67	Payments to Principal	0	0	0	67		
68	0	0	36,838	68	Interest and Fees	0	0	0	68		

FORM
LB 31

DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208
East Multnomah SWCD

Cash Basis Mod Accrual Mod Accrual

District Operations/Administration

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2008-09			
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Revised * Adopted Budget Year 2007/08			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008	
69	0	0	69	CONTINGENCIES	0	0	0	69
70	0	0	70	Contingency	0	0	0	70
71	0	0	71	TRANSFERS TO SPECIAL FUNDS	0	0	0	71
72	0	0	72	Transfer to Conservation Easements Fund	0	0	0	72
73	0	0	73	Transfer to Grants & Cost Share Fund	0	0	0	73
74			74					74
75	0	0	75	TRANSFERS TO RESERVE FUND	0	0	0	75
76	0	0	76	Transfer to Building Reserve Fund	0	0	0	76
77			77					77
78	0	0	78	TOTAL TRANSFERS & CONTINGENCIES	0	0	0	78
79			79					79
80	192,064	224,640	649,995	Total Expenditures	576,389	706,389	781,389	80
81			81	UNAPPROPRIATED ENDING FUND BALANCE		0	0	81
82	192,064	224,640	649,995	TOTAL REQUIREMENTS	576,389	706,389	781,389	82

DETAILED EXPENDITURES

Conservation Technical Assistance Program

<i>Cash Basis</i>				<i>Mod Accrual</i>				<i>Mod Accrual</i>				<i>Conservation Technical Assistance Program</i>				<i>Modified Accrual Basis</i>			
Historical Data								EXPENDITURE DESCRIPTION				Budget for Next Year 2008-09							
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Revised * Adopted Budget Year 2007/08						Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008									
PERSONAL SERVICES																			
1	85,536	146,400	250,314	1	Salaries and Wages (Total of 6.33 FTE)			290,209	290,209	290,209	1								
2	6,312	11,038	19,149	2	Federal Taxes			22,201	22,201	22,201	2								
3	2,000	2,358	4,760	3	State Taxes			6,282	6,282	6,282	3								
4	405	498	1,259	4	Worker's Comp SDAO			932	932	932	4								
5	9,934	15,064	32,976	5	Health, Life, Disability Insurance			32,976	32,976	32,976	5								
6	5,034	7,920	15,019	6	Retirement - Employer Contribution			17,413	17,413	17,413	6								
7	0	338	3,500	7	Overtime			5,000	5,000	5,000	7								
8	6,807	0	0	8	Temporary Employees			0	0	0	8								
9	116,029	183,616	326,977	9	TOTAL PERSONAL SERVICES			375,012	375,012	375,012	9								
MATERIALS AND SERVICES																			
10				10							10								
11	0	0	0	11	Contracted Bookkeeper			0	0	0	11								
12	0	0	0	12	Contracted Web Designer, Maintenance			0	0	0	12								
13	0	0	0	13	Contracted Services Graphic Designer			0	0	0	13								
14	0	0	0	14	Contracted Attorney			0	0	0	14								
15	0	0	0	15	Contracted Services for Office Move			0	0	0	15								
16	0	0	0	16	Contracted Real Estate Consultant			0	0	0	16								
17	0	8,068	19,700	17	Contracted Services*			0	0	0	17								
18	0	0	0	18	Contracted Audit Services			0	0	0	18								
19	6,887	0	5,765	19	Payments to Partners of Jointly-Held Grants			0	0	0	19								
20	0	772	4,100	20	Subscriptions: QuickBooks, RLIS, Publications			1,010	1,010	1,010	20								
21	0	0	0	21	Audit Filing Fee			0	0	0	21								
22	0	0	0	22	Office Rent			0	0	0	22								
23				23	Utilities			0	0	0	23								
24	150	0	1,000	24	Rent Space: Mtg/Wkshop/Storage/Event			1,000	1,000	1,000	24								
25	245	199	1,300	25	Telecommunications			1,000	1,000	1,000	25								
26	0	0	0	26	Repairs/Maintenance			0	0	0	26								
27	0	0	0	27	Insurance: General Liability			0	0	0	27								
28	0	0	0	28	Insurance: Property			0	0	0	28								
29	0	0	0	29	Insurance: Vehicles			0	0	0	29								
30	0	0	0	30	Insurance: Director/Staff Anti-Crime			0	0	0	30								
31	2,691	6,474	6,000	31	Office Supp, Equip, Software			2,800	2,800	2,800	31								
32	3,497	2,498	3,000	32	Program Supplies			3,000	3,000	3,000	32								
33	0	0	0	33	Office Furnishings			1,000	1,000	1,000	33								

*formerly named Program and Community Support

DETAILED EXPENDITURES

East Multnomah SWCD

Cash Basis *Mod Accrual* *Mod Accrual* **Conservation Technical Assistance Program** *Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2008-09				
Actual	Actual	Revised *	Proposed		Approved by	Adopted by			
Second Preceding Year 2005-06	First Preceding Year 2006/07	Adopted Budget Year 2007/08	Budget as of 3/3/2008		Budget Comm 5/5/2008	Board 6/2/2008			
34	0	0	0	34	Plants & Materials	0	0	0	34
35	0	50	0	35	Licenses & Fees	150	150	150	35
36	2,361	2,897	4,392	36	Postage/Delivery	5,140	5,140	5,140	36
37	8,911	2,904	7,520	37	Printing, Production	11,000	11,000	11,000	37
38	0	0	1,400	38	Signage, Banners, Displays	2,000	2,000	2,000	38
39	0	0	0	39	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	0	0	0	39
40	0	0	1,500	40	Advertising	3,000	3,000	3,000	40
41	0	0	0	41	Public Relations Promo	2,000	2,000	2,000	41
42	0	0	0	42	Equipment Rental/Lease	0	0	0	42
43	0	0	0	43	Dues: SDAO, NACD, RC&D, etc.	0	0	0	43
44	0	0	0	44	Bulk Mail Permit Renewal	200	200	200	44
45	325	568	3,000	45	Training/Development: Staff	3,000	3,000	3,000	45
46	0	0	0	46	Training/Development: Board	0	0	0	46
47	293	1,553	7,800	47	Out of Town Travel: Staff	6,000	6,000	6,000	47
48	0	0	0	48	Out of Town Travel: Board	0	0	0	48
49	6,847	7,273	12,407	49	Local Mileage, Parking, Bus: Staff	10,000	10,000	10,000	49
50	0	0	0	50	Local Mileage, Parking, Bus: Board	0	0	0	50
51	0	150	300	51	Vol/Board/Staff/Cooperator Recognition	300	300	300	51
52	16	230	400	52	Volunteer/Workshop Refreshments	200	200	200	52
53	0	0	0	53	Bank/LGIP Fees	0	0	0	53
54	0	0	0	54	Fees & Interest on Tax Anticipation Note	0	0	0	54
55	0	0	2,500	55	Vehicles: Rent/Lease (includes insurance)	3,000	3,000	3,000	55
56	0	0	0	56	Carbon Offsets	0	0	0	56
57	0	0	0	57	Misc Expenses	0	0	0	57
58	32,223	33,636	82,084	58	TOTAL MATERIALS AND SERVICES	55,800	55,800	55,800	58
59				59					59
60				60	CAPITAL OUTLAY				60
61	3,840	0	0	61	Field Equip: to use as demo/rent out	0	0	0	61
62	0	0	0	62	Vehicles	0	0	0	62
63				63					63
64	3,840	0	0	64	TOTAL CAPITAL OUTLAY	0	0	0	64
65				65					65
66	0	0	0	66	DEBT SERVICE	0	0	0	66
67	0	0	0	67	Payments to Principal	0	0	0	67
68	0	0	0	68	Interest and Fees	0	0	0	68

DETAILED EXPENDITURES

East Multnomah SWCD

Cash Basis *Mod Accrual* *Mod Accrual* **Conservation Technical Assistance Program** *Modified Accrual Basis*

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2008-09			
<i>Cash Basis</i> Actual Second Preceding Year 2005-06	<i>Mod Accrual</i> Actual First Preceding Year 2006/07	<i>Mod Accrual</i> Revised * Adopted Budget Year 2007/08			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008	
69	0	0	69	CONTINGENCIES	0	0	0	69
72	0	0	72	Contingency	0	0	0	72
73	0	0	73	TRANSFERS TO SPECIAL FUNDS	0	0	0	73
74	0	0	74	Transfer to Conservation Easements Fund	0	0	0	74
75	0	0	75	Transfer to Grants & Cost Share Program Fund	0	0	0	75
76			76					76
77	0	0	77	TRANSFERS TO RESERVE FUND	0	0	0	77
78	0	0	78	Transfer to Building Reserve Fund	0	0	0	78
79			79					79
80	0	0	80	TOTAL TRANSFERS & CONTINGENCIES	0	0	0	80
81			81					81
82	152,091	217,252	82	Total Expenditures	430,812	430,812	430,812	82
83	0	0	83	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	83
84	152,091	217,252	84	TOTAL REQUIREMENTS	430,812	430,812	430,812	84

DETAILED EXPENDITURES

East Multnomah SWCD

**Sustainable Urban Landscapes Program
(Includes Naturescaping & Native Plant Sale)
EXPENDITURE DESCRIPTION**

Modified Accrual Basis

Historical Data				Budget for Next Year 2008-09					
Cash Basis	Mod Accrual	Mod Accrual		Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008			
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Revised * Adopted Budget Year 2007/08							
PERSONAL SERVICES									
1	42,640	70,483	53,732	1	Salaries and Wages (Total of 3.41 FTE)	166,460	166,460	166,460	1
2	3,250	5,392	4,110	2	Federal Taxes	12,734	12,734	12,734	2
3	1,017	1,130	868	3	State Taxes	3,486	3,486	3,486	3
4	203	303	270	4	Worker's Comp SDAO	534	534	534	4
5	6,073	5,931	5,496	5	Health, Life, Disability Insurance	18,741	18,741	18,741	5
6	1,600	4,202	3,224	6	Retirement - Employer Contribution	9,988	9,988	9,988	6
7	0	868	0	7	Overtime	0	0	0	7
8	0	0	0	8	Temporary Employees	0	0	0	8
9	54,783	88,309	67,701	9	TOTAL PERSONAL SERVICES	211,943	211,943	211,943	9
MATERIALS AND SERVICES									
10				10					10
11	0	0	0	11	Contracted Bookkeeper	0	0	0	11
12	0	92	0	12	Contracted Web Designer, Maintenance	0	0	0	12
13	0	0	0	13	Contracted Graphic Designer (brochures, etc.)	0	0	0	13
14	0	0	0	14	Contracted Attorney	0	0	0	14
15	0	0	0	15	Contracted Services for Office Move	0	0	0	15
16	0	0	0	16	Contracted Real Estate Consultant	0	0	0	16
17	23,692	28,299	37,500	17	Contracted Services*	14,000	34,000	34,000	17
18	0	0	0	18	Contracted Audit Services	0	0	0	18
19	0	0	0	19	Payments to Partners of Jointly-Held Grants	0	0	0	19
20	0	0	0	20	Subscriptions: QuickBooks, RLIS, Publications	0	0	0	20
21	0	0	0	21	Audit Filing Fee	0	0	0	21
22	0	0	0	22	Office Rent	0	0	0	22
23	0	0	0	23	Utilities	0	0	0	23
24	783	1,268	2,500	24	Rent Space: Mtg/Wkshop/Storage/Event	9,500	9,500	9,500	24
25	400	100	0	25	Telecommunications	1,000	1,000	1,000	25
26	0	0	0	26	Repairs/Maintenance	0	0	0	26
27	0	0	0	27	Insurance: General Liability	0	0	0	27
28	0	0	0	28	Insurance: Property	0	0	0	28
29	34	0	100	29	Insurance: Vehicles	0	0	0	29
30	0	0	0	30	Insurance: Director/Staff Anti-Crime	0	0	0	30
31	2,918	3,955	5,000	31	Office Supp, Equip, Software, Plant Labels	10,000	10,000	10,000	31
32	1,065	3,827	2,800	32	Program Supplies (not Cost Share)	24,000	24,000	24,000	32
33	0	0	0	33	Office Furnishings	0	0	0	33

DETAILED EXPENDITURES

East Multnomah SWCD

**Sustainable Urban Landscapes Program
(Includes Naturescaping & Native Plant Sale)
EXPENDITURE DESCRIPTION**

Modified Accrual Basis

Historical Data				Budget for Next Year 2008-09					
Cash Basis	Mod Accrual	Mod Accrual		Proposed	Approved by	Adopted by			
Actual	Actual	Revised *		Budget as of	Budget Comm	Board			
Second Preceding	First Preceding	Adopted Budget		3/3/2008	5/5/2008	6/2/2008			
Year 2005-06	Year 2006/07	Year 2007/08							
34	8,230	8,048	10,000	34	Plants & Materials for Native Plant Sale	11,500	11,500	11,500	34
35	0	5	0	35	Licenses & Fees	0	0	0	35
36	12	1	1,500	36	Postage/Delivery	5,000	5,000	5,000	36
37	3,157	3,202	10,000	37	Printing, Production	32,000	32,000	32,000	37
38	0	0	2,500	38	Signage, Banners, Displays	8,000	8,000	8,000	38
39	0	0	0	39	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	0	0	0	39
40	0	917	2,000	40	Advertising	13,000	15,000	15,000	40
41	0	259	0	41	Public Relations Promo	0	0	0	41
42	0	215	0	42	Equipment Rental/Lease	0	0	0	42
43	0	0	0	43	Dues: SDAO, NACD, RC&D, etc.	0	0	0	43
44	0	0	0	44	Bulk Mail Permit Renewal	0	0	0	44
45	745	499	2,000	45	Training/Development: Staff	6,000	6,000	6,000	45
46	0	0	0	46	Training/Development: Board	0	0	0	46
47	0	31	2,000	47	Out of Town Travel: Staff	6,000	6,000	6,000	47
48	0	0	0	48	Out of Town Travel: Board	0	0	0	48
49	1,506	1,267	2,500	49	Local Mileage, Parking, Bus: Staff	5,000	5,000	5,000	49
50	0	0	0	50	Local Mileage, Parking, Bus: Board	0	0	0	50
51	200	0	700	51	Vol/Staff/Cooperator Recognition	3,000	3,000	3,000	51
52	147	95	400	52	Volunteer/Workshop Refreshments	1,350	1,350	1,350	52
53	0	0	0	53	Bank/LGIP Fees	0	0	0	53
54	0	0	0	54	Fees & Interest on Tax Anticipation Note	0	0	0	54
55	757	0	2,000	55	Vehicles: Rent/Lease	2,200	2,200	2,200	55
56	0	0	0	56	Carbon Offsets	0	0	0	56
57	0	0	0	57	Misc Expenses	0	0	0	57
58	43,647	52,080	83,500	58	TOTAL MATERIALS AND SERVICES	151,550	173,550	173,550	58
59				59					59
60				60	CAPITAL OUTLAY				60
61	0	0	0	61	Office/Field Equipment	0	0	0	61
62	0	0	0	62	Vehicles	0	0	0	62
63	0	0	0	63	Improvements on Real Property	0	0	0	63
64				64					64
65	0	0	0	65	TOTAL CAPITAL OUTLAY	0	0	0	65
66		0	0	66	DEBT SERVICE	0	0	0	66
67	0	0	0	67	Payments to Principal	0	0	0	67
68	0	0	0	68	Interest and Fees	0	0	0	68

FORM
LB 31

DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208
East Multnomah SWCD

<i>Cash Basis</i>				<i>Mod Accrual</i>				<i>Mod Accrual</i>			
Historical Data								Budget for Next Year 2008-09			
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	<i>Revised</i> * Adopted Budget Year 2007/08		Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008					
Sustainable Urban Landscapes Program (Includes Naturescaping & Native Plant Sale) EXPENDITURE DESCRIPTION				Modified Accrual Basis							
69		0	0	69	CONTINGENCIES			69			
70	0	0	0	70	0	0	0	70			
71		0	0	71	TRANSFERS TO SPECIAL FUNDS			71			
72	0	0	0	72	Transfer to Conservation Easements Fund			72			
73	0	0	0	73	Transfer to Grants & Cost Share Program Fund			73			
74				74				74			
75		0	0	75	TRANSFERS TO RESERVE FUND			75			
76	0	0	0	76	Transfer to Building Reserve Fund			76			
77				77				77			
78		0	0	78	TOTAL TRANSFERS & CONTINGENCIES			78			
79				79				79			
80	98,429	140,389	151,201	80	Total Expenditures			80			
81		0	0	81	UNAPPROPRIATED ENDING FUND BALANCE			81			
82	98,429	140,389	151,201	82	TOTAL REQUIREMENTS			82			

DETAILED EXPENDITURES

East Multnomah SWCD

Cash Basis Mod Accrual Mod Accrual

Partner Asst & Cons. Easements Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2008-09				
Cash Basis	Mod Accrual	Mod Accrual			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008		
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Revised * Adopted Budget Year 2007/08							
					PERSONAL SERVICES				
1	19,900	63,740	62,492	1	Salaries and Wages (Total of .5 FTE)	36,641	36,641	36,641	1
2	1,200	4,641	4,781	2	Federal Taxes	2,803	2,803	2,803	2
3	703	794	923	3	State Taxes	633	633	633	3
4	61	193	201	4	Worker's Comp SDAO	118	118	118	4
5	1,574	5,903	5,496	5	Health, Life, Disability Insurance	2,748	2,748	2,748	5
6	1,400	3,640	3,750	6	Retirement - Employer Contribution	2,198	2,198	2,198	6
7	0	0	0	7	Overtime	0	0	0	7
8	0	0	0	8	Temporary Employees	0	0	0	8
9	24,837	78,911	77,643	9	TOTAL PERSONAL SERVICES	45,142	45,142	45,142	9
					MATERIALS AND SERVICES				
10				10					10
11	0	0	0	11	Contracted Bookkeeper	0	0	0	11
12	0	0	0	12	Contracted Web Designer, Maintenance	0	0	0	12
13	0	0	0	13	Contracted Graphic Designer (brochures, etc.)	750	750	750	13
14	0	4,367	13,000	14	Contracted Attorney	1,000	1,000	1,000	14
15	0	0	0	15	Contracted Services for Office Move	0	0	0	15
16	0	0	5,000	16	Contracted Real Estate Consultant	0	0	0	16
17	0	0	3,000	17	Contracted Services*	500	500	500	17
18	0	0	0	18	Contracted Audit Services	0	0	0	18
19	0	0	0	19	Payments to Partners of Jointly-Held Grants	0	0	0	19
20	0	0	0	20	Subscriptions: QuickBooks, RLIS, Publications	0	0	0	20
21	0	0	0	21	Audit Filing Fee	0	0	0	21
22	0	0	0	22	Office Rent	0	0	0	22
23	0	0	0	23	Utilities	0	0	0	23
24	0	0	200	24	Rent Space: Mtg/Wkshop/Storage/Event	200	200	200	24
25	0	0	0	25	Telecommunications	0	0	0	25
26	0	0	0	26	Repairs/Maintenance	0	0	0	26
27	0	0	0	27	Insurance: General Liability	0	0	0	27
28	0	0	0	28	Insurance: Property	0	0	0	28
29	0	0	0	29	Insurance: Vehicles (site tours)	0	0	0	29
30	0	0	0	30	Insurance: Director/Staff Anti-Crime	0	0	0	30
31	10	153	250	31	Office Supplies, Equipment, Software	200	200	200	31
32	0	0	0	32	Program Supplies (not Cost Share)	0	0	0	32
33	0	0	0	33	Office Furnishings	0	0	0	33

*formerly named Program and Community Support

DETAILED EXPENDITURES

East Multnomah SWCD

Cash Basis Mod Accrual Mod Accrual

Partner Asst & Cons. Easements Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2008-09				
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Revised * Adopted Budget Year 2007/08			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008		
34	0	0	0	34	Plants & Materials for Native Plant Sale	0	0	0	34
35	0	0	0	35	Licenses & Fees	0	0	0	35
36	3	15	300	36	Postage/Delivery	100	100	100	36
37	23	0	1,500	37	Printing, Production	500	500	500	37
38	0	0	1,000	38	Signage, Banners, Displays	1,000	1,000	1,000	38
39	0	0	0	39	Legal Notice (Ann'l Mtg, Budget Mtgs, Hearing)	0	0	0	39
40	0	0	200	40	Advertising	0	0	0	40
41	0	0	0	41	Public Relations Promo	0	0	0	41
42	0	0	0	42	Equipment Rental/Lease	0	0	0	42
43	0	0	0	43	Dues: SDAO, NACD, RC&D, etc.	300	300	300	43
44	0	0	0	44	Bulk Mail Permit Renewal	0	0	0	44
45	505	599	1,000	45	Training/Development: Staff	800	800	800	45
46	0	0	0	46	Training/Development: Board	0	0	0	46
47	945	484	750	47	Out of Town Travel: Staff	1,000	1,000	1,000	47
48	0	0	0	48	Out of Town Travel: Board	0	0	0	48
49	186	277	750	49	Local Mileage, Parking, Bus: Staff	750	750	750	49
50	0	0	0	50	Local Mileage, Parking, Bus: Board	0	0	0	50
51	0	31	100	51	Vol/Board/Staff/Cooperator Recognition	100	100	100	51
52	0	13	200	52	Volunteer/Workshop Refreshments	100	100	100	52
53	0	0	0	53	Bank/LGIP Fees	0	0	0	53
54	0	0	0	54	Fees & Interest on Tax Anticipation Note	0	0	0	54
55	0	0	400	55	Vehicles: Rent/Lease (site tours)	200	200	200	55
56	0	0	0	56	Carbon Offsets	0	0	0	56
57	0	0	0	57	Misc Expenses	0	0	0	57
58	1,672	5,939	27,650	58	TOTAL MATERIALS AND SERVICES	7,500	7,500	7,500	58
59				59					59
60				60	CAPITAL OUTLAY				60
61	0	0	0	61	Office/Field Equipment	0	0	0	61
62	0	0	0	62	Vehicles	0	0	0	62
63	0	0	0	63	Improvements to Real Property	0	0	0	63
64				64					64
65	0	0	0	65	TOTAL CAPITAL OUTLAY	0	0	0	65
66	0	0	0	66	DEBT SERVICE	0	0	0	66
67	0	0	0	67	Payments to Principal	0	0	0	67
68	0	0	0	68	Interest and Fees	0	0	0	68

DETAILED EXPENDITURES

East Multnomah SWCD

Partner Asst & Cons. Easements Program

Modified Accrual Basis

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2008-09				
Cash Basis	Mod Accrual	Mod Accrual			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008		
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Revised * Adopted Budget Year 2007/08							
69	0	0	0	69	CONTINGENCIES	0	0	0	69
70	0	0	0	70	Contingency	0	0	0	70
71	0	0	0	71	TRANSFERS TO SPECIAL FUNDS	0	0	0	71
72	0	0	0	72	Transfer to Conservation Easements Fund	0	0	0	72
73	0	0	0	73	Transfer to Grants & Cost Share Program Fund	0	0	0	73
74				74					74
75	0	0	0	75	TRANSFERS TO RESERVE FUND	0	0	0	75
76	0	0	0	76	Transfer to Building Reserve Fund	0	0	0	76
77				77					77
78	0	0	0	78	TOTAL TRANSFERS & CONTINGENCIES	0	0	0	78
79				79					79
80	26,509	84,850	105,291	80	Total Expenditures	52,642	52,642	52,642	80
81	0	0	0	81	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	81
82	26,509	84,850	105,291	82	TOTAL REQUIREMENTS	52,642	52,642	52,642	82

RESERVE FUND

Building Reserve Fund

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more that 10 years after establishment.

REVIEW YEAR : **2014**

East Multnomah SWCD

RESOURCE AND REQUIREMENTS

<i>Cash Basis</i>			<i>Mod Accrual</i>		<i>Mod Accrual</i>		<i>Modified Accrual Basis</i>			
Historical Data					DESCRIPTION	Budget for Next Year 2008-09				
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006-07	<i>Revised</i> * Adopted Budget Year 2007-08		Proposed Budget as of 3/3/2008		Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008			
					RESOURCES					
					Beginning Fund Balance:					
1	0	50,000	150,000	1	Cash on hand (cash basis) or	0	0	0	1	
2	0	0	0	2	Working capital (accrual basis)		0	0	2	
3	0	0	0	3	Previously levied taxes estimated to be received		0	0	3	
4	0	0	1,250,000	4	Loan Proceeds	0	0	0	4	
5	50,000	100,000	94,000	5	Transferred from General Fund	0	0	0	5	
6			6,000	6	Interest	0	0	0	6	
7				7					7	
8				8					8	
9	50,000	150,000	1,500,000	9	Total resources, except taxes to be levied	0	0	0	9	
10		0	0	10	Taxes necessary to balance		0	0	10	
11		0	0	11	Taxes collected in year levied		0	0	11	
12	50,000	150,000	1,500,000	12	TOTAL RESOURCES	0	0	0	12	
13				13					13	
14				14	REQUIREMENTS				14	
15	0	0	0	15	Consultant, Land Options and Building Options	0	0	0	15	
16			1,500,000	16	Purchase of Real Property	0	0	0	16	
17	0	0	1,500,000	17	Total Expenses	0	0	0	17	
18				18					18	
19				19					19	
20				20					20	
21				21					21	
22				22					22	
23				23					23	
24				24					24	
25	50,000	150,000	0	25	Unappropriated (Reserved for Future Expenditure)	0	0	0	25	
26	0	0	0	26	Ending Fund Balance	0	0	0	26	
27	50,000	150,000	1,500,000	27	TOTAL REQUIREMENTS	0	0	0	27	

SPECIAL FUNDS

**FORM
LB 10**

Land Conservation Fund

EM Budget 08-09 Adopted 060208

(Previously referred to as Conservation Easement Fund)

East Multnomah SWCD

Cash Basis Mod Accrual Mod Accrual

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

Historical Data					DESCRIPTION	Budget for Next Year 2008-09					
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	<i>Revised</i> * Adopted Budget Year 2007/08	Adopted Budget Year 2007/08			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008			
					RESOURCES						
					Beginning Fund Balance:						
1	0	100,000	200,000	1	Cash on hand (cash basis) or	1,000,000	1,000,000	1,000,000		1	
2	0			2	Working capital (accrual basis)					2	
3	0	0	0	3	Previously levied taxes estimated to be received		0	0		3	
4	0	0	0	4	Earning from temporary investments		0	0		4	
5	100,000	100,000	778,000	5	Transfer from General Fund	990,000	993,000	993,000		5	
6			22,000	6	Interest	10,000	7,000	7,000		6	
7				7						7	
8				8						8	
9	100,000	200,000	1,000,000	9	Total resources, except taxes to be levied	2,000,000	2,000,000	2,000,000		9	
10	0	0	0	10	Taxes necessary to balance		0	0		10	
11		0	0	11	Taxes collected in year levied		0	0		11	
12	100,000	200,000	1,000,000	12	TOTAL RESOURCES	2,000,000	2,000,000	2,000,000		12	
13				13						13	
14				14	REQUIREMENTS					14	
15	0	0	1,000,000	15	Purchase & Mgmt of Conservation Easements	950,000	950,000	950,000		15	
16	0	0	0	16	Purchase & Mgmt of Real Property	1,000,000	1,000,000	1,000,000		16	
17	0	0	0	17	Outreach & Stewardship	50,000	50,000	50,000		17	
18	0	0	1,000,000	18	Total Expenses	2,000,000	2,000,000	2,000,000		18	
19				19						19	
20				20						20	
21				21						21	
22				22						22	
23				23						23	
24				24						24	
25				25						25	
26	0	0	0	26	Unappropriated Ending Fund Balance	0	0	0		26	
27	100,000	200,000	0	27	Ending Fund Balance	0	0	0		27	
28	100,000	200,000	1,000,000	28	TOTAL REQUIREMENTS	2,000,000	2,000,000	2,000,000		28	

SPECIAL FUNDS

FORM
LB 10

EM Budget 08-09 Adopted060208

Projects & Cost Share Fund

East Multnomah SWCD

Modified Accrual Basis

<i>Cash Basis</i>			<i>Mod Accrual</i>		<i>Mod Accrual</i>		RESOURCE AND REQUIREMENTS			
Historical Data							Budget for Next Year 2008-09			
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	<i>Revised</i> * Adopted Budget Year 2007/08			Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008			
			DESCRIPTION							
			RESOURCES							
1	0	105,919	150,288	1	Cash on hand (cash basis) or	325,000	325,000	325,000	1	
2	0			2	Working capital (accrual basis)				2	
3	0	0	0	3	Previously levied taxes estimated to be received		0	0	3	
4	0	0	0	4	Earning from temporary investments		0	0	4	
5	120,000	101,000	310,622	5	Transfer from General Fund	90,000	105,700	105,700	5	
6			12,000	6	Interest	5,000	4,000	4,000	6	
7		7,145		7	OWEB Grant	0	0	0	7	
8	166			8	Misc Income (Rebates/Refunds etc.)				8	
9	120,166	214,064	472,910	9	Total resources, except taxes to be levied	420,000	434,700	434,700	9	
10		0	0	10	Taxes necessary to balance		0	0	10	
11		0	0	11	Taxes collected in year levied		0	0	11	
12	120,166	214,064	472,910	12	TOTAL RESOURCES	420,000	434,700	434,700	12	
13				13					13	
14				14	REQUIREMENTS				14	
15	7,752	0	151,200	15	PIC (formerly Project Contracts)	180,000	180,000	180,000	15	
16	0	0	80,000	16	CLIP (Cost Share to Landowners)	80,000	80,000	80,000	16	
17	0	7,145	0	17	OWEB Grant	0	0	0	17	
18	3,913	4,391.06	77,350	18	District Led Projects*	75,000	89,700	89,700	18	
19	0	75,000	75,000	19	Watershed Council Support	75,000	75,000	75,000	19	
20	0	0	40,000	20	Conservation Education	0	0	0	20	
21	2,474	9,520	10,000	21	SPACE (formerly Special Projects)	10,000	10,000	10,000	21	
22			39,360	22	Kelley Creek Fish Passage Project	0	0	0	22	
23	14,139	96,056.06	472,910	23	Total Expenses	420,000	434,700	434,700	23	
24				24				0	24	
25				25					25	
26	0	0	0	26	Unappropriated Ending Fund Balance	0	0	0	26	
27	106,027	118,008	0	27	Ending Fund Balance	0	0	0	27	
28	120,166	214,064	472,910	28	TOTAL REQUIREMENTS	420,000	434,700	434,700	28	

* formerly known as Contracted Engineer (District/landowner projects)

SPECIAL FUNDS

Agency Fund

(OWEB Small Grants, Other Fiscal Agent Funds)

EM Budget 08-09 Adopted 06/20/08

East Multnomah SWCD

LB 10

<i>Cash Basis</i>			<i>Mod Accrual</i>		RESOURCE AND REQUIREMENTS	<i>Modified Accrual Basis</i>		
Historical Data			Budget for Next Year 2008-09					
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006-07	<i>Revised</i> * Adopted Budget Year 2007-08	Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008		Adopted by Board 6/2/2008		
			RESOURCES					
			Beginning Fund Balance:					
1		0	0	1	Cash on hand (cash basis) or			1
2		0	0	2	Working capital (accrual basis)			2
3	NEW			3	Previously levied taxes estimated to be received			3
4	DISTRICT			4	Earning from temporary investments			4
5	NO HISTORICAL	0	0	5	OWEB - Small Grants	0	0	0
6	DATA	0	0	6	Other grants: EMSWCD may serve as fiscal agent	0	0	0
7				7				7
8				8				8
9		0	0	9	Total resources, except taxes to be levied	0	0	0
10		0	0	10	Taxes necessary to balance	0	0	0
11				11	Taxes collected in year levied			11
12		0	0	12	TOTAL RESOURCES	0	0	0
13				13				13
14				14	REQUIREMENTS			14
15		0	0	15	OWEB Small Grants	0	0	0
16		0	0	16	Other grants	0	0	0
17	NEW			17				17
18	DISTRICT	0	0	18	Total Expenses	0	0	0
19	NO HISTORICAL			19				19
20	DATA			20				20
21				21				21
22		0	0	22	Fiscal Mgmt. Fees	0	0	0
23				23				23
24				24				24
25		0	0	25	Unappropriated Ending Fund Balance	0	0	0
26		0	0	26	Ending Fund Balance	0	0	0
27		0	0	27	TOTAL REQUIREMENTS	0	0	0

Special Fund

Debt Service Fund

This fund created to track the payment of principal and interest on Building loan as well as accumulation of funds for early repayment.

RESOURCE AND REQUIREMENTS

East Multnomah SWCD

	<i>Cash Basis</i>	<i>Mod Accrual</i>	<i>Mod Accrual</i>		DESCRIPTION	<i>Modified Accrual Basis</i>						
						Historical Data			Budget for Next Year 2008-09			
						Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006-07	<i>Revised</i> * Adopted Budget Year 2007-08	Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008	
					RESOURCES							
					Beginning Fund Balance:							
1	0	0	0	1	Cash on hand (cash basis) or	0	0	0	1			
2	0	0	0	2	Working capital (accrual basis)		0	0	2			
3	0	0	0	3	Previously levied taxes estimated to be received		0	0	3			
4	0	0	0	4	Loan Proceeds	0	0	0	4			
5	0	0	0	5	Transferred from General Fund	291,380	296,380	296,380	5			
6			0	6	Interest	5,000	0	0	6			
7				7					7			
8				8					8			
9	0	0	0	9	Total resources, except taxes to be levied	296,380	296,380	296,380	9			
10		0	0	10	Taxes necessary to balance		0	0	10			
11		0	0	11	Taxes collected in year levied		0	0	11			
12	0	0	0	12	TOTAL RESOURCES	296,380	296,380	296,380	12			
13				13					13			
14				14	REQUIREMENTS				14			
15				15					15			
16	0	0	0	16	DEBT SERVICE	96,380	96,380	96,380	16			
17			0	17	Payments to Principal	30,000	30,000	30,000	17			
18	0	0	0	18	Interest and Fees	66,380	66,380	66,380	18			
19				19					19			
20				20					20			
21				21					21			
22				22					22			
23	0	0	0	23	Unappropriated (Reserved for Future Expenditure)	200,000	200,000	200,000	23			
24	0	0	0	24	Ending Fund Balance	0	0	0	24			
25	0	0	0	25	TOTAL REQUIREMENTS	296,380	296,380	296,380	25			