FORM
LB-20

RESOURCES

GENERAL FUND

EM Budget 08-09 Adopted060208

East Multnomah SWCD

	Cash Basis	*Mod Accrual*	*Mod Accrual*			*Modified Accrual Basis*			
	Historical Data					**Budget for Next Year 2008-09**			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Supplemental Adopted Budget Year 2007/08		**RESOURCE DESCRIPTION**	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

FORM
LB 30

EXPENDITURE SUMMARY

EM Budget 08-09 Adopted060208

East Multnomah SWCD

GENERAL FUND

	Cash Basis	Mod Accrual	Mod Accrual			Modified Accrual Basis			
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	Supplemental 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	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

FORM
LB 31

DETAILED EXPENDITURES

ENTIRE GENERAL FUND

EM Budget 08-09 Adopted060208

East Multnomah SWCD

Modified Accrual Basis

	Cash Basis	Mod Accrual	Mod Accrual						
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	*Revised ** 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	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
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	1,778	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 Progam and Community Support*

FORM
LB 31

DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

ENTIRE GENERAL FUND

	Cash Basis	Mod Accrual	Mod Accrual			Modified Accrual Basis			
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	*Revised ** 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	
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 Refreshmts, 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
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DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

ENTIRE GENERAL FUND

	Cash Basis	Mod Accrual	Mod Accrual			Modified Accrual Basis			
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	*Revised ** 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	
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

FORM
LB 31

DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

District Operations/Administration

	Cash Basis	*Mod Accrual*	*Mod Accrual*			*Modified Accrual Basis*			
	Historical Data					**Budget for Next Year 2008-09**			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	***Revised **** 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

**Fromerly named Program and Community Support*

FORM
LB 31

DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

District Operations/Administration

	Cash Basis	Mod Accrual	Mod Accrual			Modified Accrual Basis			
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	*Revised ** 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	
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

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DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

District Operations/Administration

	Cash Basis	Mod Accrual	Mod Accrual			Modified Accrual Basis			
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	***Revised **** 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	
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**	80	**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**	82	**TOTAL REQUIREMENTS**	**576,389**	**706,389**	**781,389**	82

FORM
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DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

Conservation Technical Assistance Program

Cash Basis	*Mod Accrual*	*Mod Accrual*			*Modified Accrual Basis*			
Historical Data						Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	***Revised **** 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	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
10				10	MATERIALS AND SERVICES				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*

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DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

Conservation Technical Assistance Program

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

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DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

Conservation Technical Assistance Program

Cash Basis	*Mod Accrual*	*Mod Accrual*			*Modified Accrual Basis*		
Historical Data					Budget for Next Year 2008-09		
Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	***Revised **** 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	
	0	**0**	69	CONTINGENCIES	**0**	**0**	**0**	69
	0	0	72	Contingency	0	0	0	72
	0	**0**	73	TRANSFERS TO SPECIAL FUNDS	**0**	**0**	**0**	73
	0	0	74	Transfer to Conservation Easements Fund	0	0	0	74
	0	0	75	Transfer to Grants & Cost Share Program Fund	0	0	0	75
			76					76
	0	**0**	77	TRANSFERS TO RESERVE FUND	**0**	**0**	**0**	77
	0	0	78	Transfer to Building Reserve Fund	0	0	0	78
			79					79
	0	**0**	80	**TOTAL TRANSFERS & CONTINGENCIES**	**0**	**0**	**0**	80
			81					81
152,091	**217,252**	**409,061**	82	**Total Expenditures**	**430,812**	**430,812**	**430,812**	82
	0	**0**	83	**UNAPPROPRIATED ENDING FUND BALANCE**	**0**	**0**	**0**	83
152,091	**217,252**	**409,061**	84	**TOTAL REQUIREMENTS**	**430,812**	**430,812**	**430,812**	84

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DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

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

	Cash Basis	Mod Accrual	Mod Accrual			Modified Accrual Basis			
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	*Revised ** 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	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
10				10	MATERIALS AND SERVICES				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

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DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

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

	Cash Basis	Mod Accrual	Mod Accrual			Modified Accrual Basis			
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	*Revised ** 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	
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

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DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

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

	Cash Basis	Mod Accrual	Mod Accrual			Modified Accrual Basis			
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	*Revised ** 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	
69		**0**	**0**	69	CONTINGENCIES	**0**	**0**	**0**	69
70	0	0	0	70	Contingency	0	0	0	70
71		**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**	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**	78	**TOTAL TRANSFERS & CONTINGENCIES**	**0**	**0**	**0**	78
79				79					79
80	**98,429**	**140,389**	**151,201**	80	**Total Expenditures**	**363,493**	**385,493**	**385,493**	80
81		**0**	**0**	81	**UNAPPROPRIATED ENDING FUND BALANCE**	**0**	**0**	**0**	81
82	**98,429**	**140,389**	**151,201**	82	**TOTAL REQUIREMENTS**	**363,493**	**385,493**	**385,493**	82

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DETAILED EXPENDITURES

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East Multnomah SWCD

Partner Asst & Cons. Easements Program

	Cash Basis	*Mod Accrual*	*Mod Accrual*					*Modified Accrual Basis*	
	Historical Data					**Budget for Next Year 2008-09**			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	***Revised **** 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	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
10				10	MATERIALS AND SERVICES				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*

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DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

Partner Asst & Cons. Easements Program

Cash Basis | *Mod Accrual* | *Mod Accrual* | *Modified Accrual Basis*

	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	*Revised ** 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	
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	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

FORM
LB 31

DETAILED EXPENDITURES

EM Budget 08-09 Adopted060208

East Multnomah SWCD

Partner Asst & Cons. Easements Program

Modified Accrual Basis

	Cash Basis	*Mod Accrual*	*Mod Accrual*						
	Historical Data					**Budget for Next Year 2008-09**			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	***Revised **** 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	
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

FORM LB-11

RESERVE FUND

Building Reserve Fund

EM Budget 08-09 Adopted060208

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

RESOURCE AND REQUIREMENTS

East Multnomah SWCD

	Cash Basis	*Mod Accrual*	*Mod Accrual*			*Modified Accrual Basis*			
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006-07	*Revised ** Adopted Budget Year 2007-08		DESCRIPTION	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

(Previously referred to as Conservation Easement Fund)

EM Budget 08-09 Adopted060208

East Multnomah SWCD

RESOURCE AND REQUIREMENTS

	Cash Basis	*Mod Accrual*	*Mod Accrual*			*Modified Accrual Basis*			
	Historical Data					**Budget for Next Year 2008-09**			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	***Revised **** Adopted Budget Year 2007/08		**DESCRIPTION**	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

	Cash Basis	*Mod Accrual*	*Mod Accrual*		RESOURCE AND REQUIREMENTS	Budget for Next Year 2008-09			
	Historical Data								
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	*Revised ** Adopted Budget Year 2007/08		DESCRIPTION	Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008	
					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 Adopted060208

LB 10

East Multnomah SWCD

RESOURCE AND REQUIREMENTS

Modified Accrual Basis

	Cash Basis	*Mod Accrual*	*Mod Accrual*						
	Historical Data					**Budget for Next Year 2008-09**			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006-07	***Revised **** Adopted Budget Year 2007-08		**DESCRIPTION**	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	5
6	DATA	0	0	6	Other grants: EMSWCD may serve as fiscal agent	0	0	0	6
7				7					7
8				8					8
9		0	0	9	Total resources, except taxes to be levied	0	0	0	9
10		0	0	10	Taxes necessary to balance	0	0	0	10
11				11	Taxes collected in year levied				11
12		**0**	**0**	12	**TOTAL RESOURCES**	**0**	**0**	**0**	12
13				13					13
14				14	**REQUIREMENTS**				14
15		0	0	15	OWEB Small Grants	0	0	0	15
16		0	0	16	Other grants	0	0	0	16
17	NEW			17					17
18	DISTRICT	**0**	**0**	18	**Total Expenses**	**0**	**0**	**0**	18
19	NO HISTORICAL			19					19
20	DATA			20					20
21				21					21
22		0	0	22	Fiscal Mgmt. Fees	0	0	0	22
23				23					23
24				24					24
25		0	0	25	Unappropriated Ending Fund Balance	0	0	0	25
26		0	0	26	Ending Fund Balance	0	0	0	26
27		**0**	**0**	27	**TOTAL REQUIREMENTS**	**0**	**0**	**0**	27

SPECIAL FUNDS

FORM
LB 10

EM Budget 08-09 Adopted060208

Partner Grants Management Fund

East Multnomah SWCD

	Cash Basis	Mod Accrual	Mod Accrual		RESOURCE AND REQUIREMENTS	Modified Accrual Basis			
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006/07	*Revised ** Adopted Budget Year 2007/08		DESCRIPTION	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**	0	0	0	1
2		0		2	Working capital (accrual basis)				2
3	NEW	NEW	0	3	Previously levied taxes estimated to be received		0	0	3
4	Fund	Fund	0	4	Earning from temporary investments		0	0	4
5	NO HISTORICAL	NO HISTORICAL	0	5	Transfer from General Fund		0	0	5
6	DATA	DATA	25,000	6	Anticipated Partner Grant Total	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	9
10			0	10	Taxes necessary to balance		0	0	10
11			0	11	Taxes collected in year levied		0	0	11
12			**25,000**	12	**TOTAL RESOURCES**	**25,000**	**25,000**	**25,000**	12
13				13					13
14				14	**REQUIREMENTS**				14
15			25,000	15	OWEB Small Grants	25,000	25,000	25,000	15
16			0	16	Other Grants	0	0	0	16
17			0	17		0	0	0	17
18			0	18		0	0	0	18
19	NEW	NEW	0	19		0	0	0	19
20	Fund	Fund	0	20		0	0	0	20
21	NO HISTORICAL	NO HISTORICAL	0	21		0	0	0	21
22	DATA	DATA	**25,000**	22	**Total Expenses**	**25,000**	**25,000**	**25,000**	22
23				23					23
24				24					24
25				25					25
26			0	26	Unappropriated Ending Fund Balance	0	0	0	26
27			0	27	Ending Fund Balance	0	0	0	27
28			**25,000**	28	**TOTAL REQUIREMENTS**	**25,000**	**25,000**	**25,000**	28

FORM LB-10

Special Fund

Debt Service Fund

EM Budget 08-09 Adopted060208

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

Modified Accrual Basis

	Cash Basis	*Mod Accrual*	*Mod Accrual*						
	Historical Data					Budget for Next Year 2008-09			
	Actual Second Preceding Year 2005-06	Actual First Preceding Year 2006-07	***Revised **** Adopted Budget Year 2007-08		**DESCRIPTION** **RESOURCES**	Proposed Budget as of 3/3/2008	Approved by Budget Comm 5/5/2008	Adopted by Board 6/2/2008	
					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