

**GENERAL FUND:
RESOURCES**



4/27/13 0930

Historical Data				RESOURCE DESCRIPTION	Budget for fiscal year 2013-14				
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13			Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body		
				RESOURCES					
1	1,595,391	1,811,912	1,721,080	1	Beginning fund balance: Cash on hand (cash basis) or	1,573,900	1,626,960	0	1
2	0	0	0	2	Beginning fund balance: Working capital (accrual basis)	0	0	0	2
3	0	0	0	3	Previously levied taxes estimated to be received	0	0	0	3
4	0	0	0	4		0	0	0	4
				OTHER RESOURCES					
5	8,168	8,400	7,200	5	Interest income	8,250	8,250	0	5
6	102,502	0	0	6	Grant income to General Fund	0	0	0	6
7	0	0	0	7	Accrual to cash conversion adjustment (income)	0	0	0	7
8	1,469	67,034	0	8	Other income	0	0	0	8
9	238,351	0	0	9	Transfer from discontinued Agency Fund	0	0	0	9
10	0	<i>Included in line 8</i>	70,930	10	OWEB/ODA allocations to SWCDs (combined)	70,930	70,930	0	10
11	0	0	0	11	NRCS CIG grant for Northwoods Nursery	0	0	0	11
12	0	0	7,750	12	Water Environment Services	0	0	0	12
13	0	0	40,050	13	Transfer from discontinued Equipment Reserve Fund	0	0	0	13
14	0	21	0	14		0	0	0	14
15	0	0	0	15		0	0	0	15
16	0	0	0	16		0	0	0	16
17	0	0	0	17		0	0	0	17
18	1,945,881	1,887,367	1,847,010	18	Total resources, except taxes to be levied	1,653,080	1,706,140	0	18
19	0	0	1,702,287	19	Taxes necessary to balance	1,827,146	1,790,500	0	19
20	1,394,645	1,592,696	0	20	Taxes collected in year levied	0	0	0	20
21	3,340,526	3,480,063	3,549,297	21	TOTAL RESOURCES	3,480,226	3,496,640	0	21

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



4/27/13 0930

Historical Data				By Department, Showing Totals		Budget for fiscal year 2013-14			
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13		REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body	
PERSONNEL SERVICES									
1	286,040	314,534	389,450	1	District Operations Department: 4.0 FTE	382,675	381,395	0	1
2	611,864	662,495	832,978	2	Conservation Services Department: 8.5 FTE	790,280	787,240	0	2
3	927,650	977,029	1,222,428	3	TOTAL PERSONNEL SERVICES	1,172,955	1,168,635	0	3
4				4	TOTAL FTE count for FY 13-14: 12.5				4
MATERIALS AND SERVICES									
5	209,209	168,791	132,510	5	District Operations Dept.	133,100	133,100	0	5
6	348,414	241,130	222,899	6	Conservation Services Dept.	235,700	235,700	0	6
7	407,401	409,921	355,409	7	TOTAL MATERIALS & SERVICES	368,800	368,800	0	7
CAPITAL OUTLAY									
8	16,714	26,686	22,000	8	District Operations Dept.	12,000	12,000	0	8
9	0	0	28,000	9	Conservation Services Dept.	13,000	13,000	0	9
10	73,563	26,686	50,000	10	TOTAL CAPITAL OUTLAY	25,000	25,000	0	10
11	0	0	0	11	DEBT SERVICE	0	0	0	11
TRANSFERRED TO OTHER FUNDS									
12	0	135,324	528,570	12	Transfer to Conservation Fund	618,600	590,000	0	12
13	<i>NEW FUND</i>	0	0	13	Transfer to Equipment Reserve Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	13
14	120,000	120,000	275,337	14	Transfer to Building Reserve Fund	100,000	100,000	0	14
15	<i>No history</i>	<i>No history</i>	0	15	Transfer to Conservation Investment Dept	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	15
16	0	<i>Discontinued</i>	<i>Discontinued</i>	16	Transfer to Partner Grants Management Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	16
17	0	<i>Discontinued</i>	<i>Discontinued</i>	17	Transfer to Agency Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	17
18	120,000	255,324	803,907	18	TOTAL TRANSFERS	718,600	690,000	0	18
19	0	0	60,000	19	OPERATING CONTINGENCY	60,000	60,000	0	19
20	1,811,912	1,811,103	0	20	Ending balance (prior years)	0	0	0	20
21	0	0	1,017,502	21	UNAPPROPRIATED ENDING FUND BALANCE	1,094,871	1,144,205	0	21
22			40,050	22	Reserved for future expenditure: committed to capital equipment	40,000	40,000	0	22
23	3,340,526	3,480,063	3,549,296	23	TOTAL REQUIREMENTS	3,480,226	3,496,640	0	23

Details regarding District Operations department are on page 4. Details regarding Conservation Services department are on page 5. FY 2010-11 and FY 2011-12: The totals in each section are audited figures. Line-by-line details for the District Operations department and Conservation Services department for those fiscal years are estimates.

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



4/27/13 0930

Historical Data				By Object Classification, Showing Details		Budget for fiscal year 2013-14		
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13		REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body
				PERSONNEL SERVICES				
1	699,028	712,468	812,416	1	Salaries and wages (12.5 FTE in FY 13-14)	798,385	798,385	0
2	79,060	82,962	115,924	2	Payroll liabilities (District share of taxes)	95,805	95,805	0
3	103,299	113,220	174,551	3	Employee benefits	161,160	161,160	0
4	46,263	49,666	59,122	4	Deferred compensation - Employer contribution	55,760	55,760	0
5		18,713	10,000	5	Temporary employees & interns	10,000	10,000	0
6		0	28,650	6	COLAs and merit increases for staff	51,845	47,525	0
7		0	0	7	Compensated absences (annual leave)	0	0	0
8		0	21,765	8	Salary adjustments (includes related taxes & def comp)	0	0	0
9	927,650	977,029	1,222,428	9	TOTAL PERSONNEL SERVICES	1,172,955	1,168,635	0
10				10	Total FTE count for FY 13-14 is 12.5			10
				MATERIALS AND SERVICES				
11	122,678	82,724	74,000	11	Contracted services	90,000	90,000	0
12	60,500	137,513	0	12	Partner support	0	0	0
13	92,232	92,442	112,750	13	Office: rent, utilities, telecomm, storage, maint.	115,000	115,000	0
14	7,265	6,723	13,000	14	Fuel/maint/repair of District vehicles/equipment	13,000	13,000	0
15	6,058	2,545	5,000	15	Rent space: meetings, workshops, events	5,000	5,000	0
16	7,871	7,056	7,659	16	Insurance	10,000	10,000	0
17	17,030	8,251	18,000	17	Office supplies & non-capitalized equipment	13,000	13,000	0
18	12,373	9,160	12,000	18	Program supplies	16,500	16,500	0
19	1,621	1,363	3,500	19	Postage/delivery	7,000	7,000	0
20	10,128	3,770	12,000	20	Printing, production	5,000	5,000	0
21	14,500	9,042	16,000	21	Media, advertising, marketing	16,000	16,000	0
22	9,155	11,105	16,000	22	Dues, subscriptions, licenses	20,000	20,000	0
23	22,047	12,127	39,000	23	Staff training and related expenses	30,000	30,000	0
24	9,214	9,033	10,000	24	Director training and related expenses	9,000	9,000	0
25	12,286	12,017	5,000	25	Staff transportation & related expenses (not training related)	3,500	3,500	0
26	<i>Incl. in line 24</i>	<i>Incl. in line 24</i>	2,000	26	Director business expenses	4,000	4,000	0
27	913	4,505	6,500	27	Volunteer/cooperator recognition	6,500	6,500	0
28	530	545	1,000	28	Bank fees, interest paid	1,300	1,300	0
29	1,000	0	2,000	29	Scholarships	4,000	4,000	0
30	407,401	409,921	355,409	30	TOTAL MATERIALS AND SERVICES	368,800	368,800	0
				CAPITAL OUTLAY				
31	73,141	26,686	12,000	31	Office equipment	15,000	15,000	0
32	422	0	8,000	32	Field equipment	10,000	10,000	0
33	0	0	30,000	33	Vehicles	0	0	0
34	73,563	26,686	50,000	34	TOTAL CAPITAL OUTLAY	25,000	25,000	0
35	0	0	0	35	DEBT SERVICE	0	0	0
				TRANSFERRED TO OTHER FUNDS				
36	0	135,324	528,570	36	Transfer to Conservation Fund (See note below)	618,600	590,000	0
37	<i>NEW FUND</i>	0	0	37	Transfer to Equipment Reserve Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
38	120,000	120,000	275,337	38	Transfer to Building Reserve Fund	100,000	100,000	0
39	<i>No history</i>	0	0	39	Transfer to Conservation Investment Dept	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
40	0	<i>Discontinued</i>	<i>Discontinued</i>	40	Transfer to Partner Grants Management Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
41	0	<i>Discontinued</i>	<i>Discontinued</i>	41	Transfer to Agency Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
42	120,000	255,324	803,907	42	TOTAL TRANSFERS	718,600	690,000	0
43	0	0	60,000	43	OPERATING CONTINGENCY	60,000	60,000	0
44	1,811,912	1,811,103	0	44	Ending balance (prior years)	0	0	0
45	0	0	1,017,502	45	UNAPPROPRIATED ENDING FUND BALANCE	1,094,871	1,144,205	0
46			40,050	46	Reserved for future expenditure: committed to capital equipment	40,000	40,000	0
47	3,340,526	3,480,063	3,549,296	47	TOTAL REQUIREMENTS	3,480,226	3,496,640	0

**GENERAL FUND:
DETAILED EXPENDITURES**



4/27/13 0930

Historical Data				District Operations Department		Budget for fiscal year 2013-14			
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13		REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body	
				PERSONNEL SERVICES					
1	228,442	231,588	260,747	1	Salaries and wages (4.0 FTE in FY 13-14)	268,075	268,075	1	
2	25,847	26,548	36,505	2	Payroll liabilities (District share of taxes)	32,170	32,170	2	
3	35,399	43,172	51,199	3	Employee benefits	48,960	48,960	3	
4	13,058	13,226	17,747	4	Deferred compensation - Employer contribution	18,095	18,095	4	
5		0	5,000	5	Temporary Employees & Interns	0	0	5	
6		0	13,037	6	COLAs and merit increases for staff (incl taxes & def comp)	15,375	14,095	6	
7		0	0	7	Compensated absences (annual leave)	0	0	7	
8		0	5,215	8	Salary adjustments (includes related taxes & def comp)	0	0	8	
9	302,746	314,534	389,450	9	TOTAL PERSONNEL SERVICES	382,675	381,395	0	
10				10	Total FTE count for FY 13-14 is 4.0			10	
				MATERIALS AND SERVICES					
11	37,678	31,003	35,000	11	Contracted services (e.g. attorney, auditor, payroll services, QuickBooks support)	30,000	30,000	11	
12	30,000	0	0	12	Partner support	0	0	12	
13	92,232	92,442	34,615	13	Office: rent, utilities, telecomm, storage, maint.	32,500	32,500	13	
14	3,000	2,219	4,000	14	Fuel/maint/repair of District vehicles/equipment	4,000	4,000	14	
15	6,058	0	0	15	Rent space: meetings, workshops, events	0	0	15	
16	7,871	2,328	2,357	16	Insurance	3,000	3,000	16	
17	12,030	5,528	5,538	17	Office supplies & non-capitalized equipment	5,000	5,000	17	
18	2,373	0	2,000	18	Program supplies & non-capitalized equipment	500	500	18	
19	1,000	450	500	19	Postage/delivery	1,800	1,800	19	
20	3,000	1,244	2,000	20	Printing, production	2,000	2,000	20	
21	6,500	4,521	4,000	21	Media, advertising, marketing	6,000	6,000	21	
22	8,000	5,553	8,000	22	Dues, subscriptions, licenses	15,000	15,000	22	
23	5,000	5,454	12,000	23	Staff training and related expenses	8,000	8,000	23	
24	9,214	9,033	10,000	24	Director training and related expenses	9,000	9,000	24	
25	5,500	3,966	1,000	25	Staff transportation & related expenses (not training related)	500	500	25	
26	<i>Incl. in line 24</i>	<i>Incl. in line 24</i>	2,000	26	Director business expenses	4,000	4,000	26	
27	913	4,505	6,500	27	Volunteer/Board/staff/cooperator recognition	6,500	6,500	27	
28	530	545	1,000	28	Bank fees, interest paid	1,300	1,300	28	
29	1,000	0	2,000	29	Scholarships	4,000	4,000	29	
30	231,899	168,791	132,510	30	TOTAL MATERIALS AND SERVICES	133,100	133,100	0	
				CAPITAL OUTLAY					
31	73,141	26,686	10,000	31	Office equipment	10,000	10,000	31	
32	0	0	0	32	Field equipment	2,000	2,000	32	
33	0	0	12,000	33	Vehicles	0	0	33	
34	73,141	26,686	22,000	34	TOTAL CAPITAL OUTLAY	12,000	12,000	0	
				TRANSFERRED TO OTHER FUNDS					
35	0	0	0	35	Transfer to Conservation Fund	0	0	0	
36	0	0	<i>Discontinued</i>	36	Transfer to Equipment Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	
37	0	0	0	37	Transfer to Building Reserve Fund	0	0	0	
38	0	0	0	38	TOTAL TRANSFERS	0	0	0	
39	0	0	20,000	39	OPERATING CONTINGENCY	20,000	20,000	39	
40	607,786	510,011	563,960	40	TOTAL EXPENDITURES	547,775	546,495	0	
41	1,811,912	0	0	41	Ending balance (prior years)			41	
42	0	0	271,980	42	UNAPPROPRIATED ENDING FUND BALANCE	263,888	263,248	0	
43		0	20,025	43	Reserved for future expenditure: committed to capital equipment	20,000	20,000	43	
44	2,419,698	510,011	855,965	44	TOTAL REQUIREMENTS	831,663	829,743	0	

District programs were reorganized beginning in FY 2012-13.

FY 2010-11 and FY 2011-12: The totals in each section are audited figures. Line-by-line details are estimates.

**GENERAL FUND:
DETAILED EXPENDITURES**



4/27/13 0930

Historical Data			Conservation Services Department		Budget for fiscal year 2013-14		
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body
				PERSONNEL SERVICES			
1	466,660	480,880	551,669	1 Salaries and wages (8.5 FTE in FY 13-14)	530,310	530,310	1
2	52,958	56,414	79,419	2 Payroll liabilities (District share of taxes)	63,635	63,635	2
3	70,285	70,048	123,352	3 Employee benefits	112,200	112,200	3
4	35,001	36,440	41,375	4 Deferred compensation - Employer contribution	37,665	37,665	4
5		18,713	5,000	5 Temporary employees & interns	10,000	10,000	5
6		0	15,613	6 COLAs and merit increases for staff (incl taxes & def comp)	36,470	33,430	6
7		0	0	7 Compensated absences (annual leave)	0	0	7
8		0	16,550	8 Salary adjustments (includes related taxes & def comp)	0	0	8
9	624,904	662,495	832,978	9 TOTAL PERSONNEL SERVICES	790,280	787,240	0
10				10 Total FTE count for FY 13-14 is 8.5			10
				MATERIALS AND SERVICES			
11	85,000	51,721	39,000	11 Contracted services (e.g., seasonal work, general design work, professional meeting facilitation, outreach)	60,000	60,000	11
12	30,500	137,513	0	12 Partner support	0	0	12
13	0	0	78,135	13 Office: rent, utilities, telecomm, storage, maint.	82,500	82,500	13
14	4,265	4,504	9,000	14 Fuel/maint/repair of District vehicles/equipment	9,000	9,000	14
15	0	2,545	5,000	15 Rent space: meetings, workshops, events	5,000	5,000	15
16	0	4,728	5,302	16 Insurance	7,000	7,000	16
17	5,000	2,723	12,462	17 Office supplies & non-capitalized equipment	8,000	8,000	17
18	10,000	9,160	10,000	18 Program supplies & non-capitalized equipment	16,000	16,000	18
19	621	913	3,000	19 Postage/delivery	5,200	5,200	19
20	7,128	2,526	10,000	20 Printing, production	3,000	3,000	20
21	8,000	4,521	12,000	21 Media, advertising, marketing	10,000	10,000	21
22	1,155	5,552	8,000	22 Dues, subscriptions, licenses	5,000	5,000	22
23	17,047	6,673	27,000	23 Staff training and related expenses	22,000	22,000	23
24	0	0	0	24 Director training and related expenses	0	0	24
25	6,786	8,051	4,000	25 Staff transportation & related expenses (not training related)	3,000	3,000	25
26	0	0	0	26 Director business expenses	0	0	26
27	0	0	0	27 Volunteer/cooperator recognition	0	0	27
28	0	0	0	28 Bank fees, interest paid	0	0	28
29	0	0	0	29 Scholarships	0	0	29
30	175,502	241,130	222,899	30 TOTAL MATERIALS AND SERVICES	235,700	235,700	0
				CAPITAL OUTLAY			
31	0	0	2,000	31 Office equipment	5,000	5,000	31
32	422	0	8,000	32 Field equipment	8,000	8,000	32
33	0	0	18,000	33 Vehicles	0	0	33
34	422	0	28,000	34 TOTAL CAPITAL OUTLAY	13,000	13,000	0
				TRANSFERRED TO OTHER FUNDS			
35	0	0	0	35 Transfer to Conservation Fund			35
36	0	0	<i>Discontinued</i>	36 Transfer to Equipment Fund	<i>Discontinued</i>	<i>Discontinued</i>	36
37	0	0	0	37 Transfer to Building Reserve Fund			37
38	0	0	0	38 TOTAL TRANSFERS	0	0	0
39	0	0	40,000	39 OPERATING CONTINGENCY	40,000	40,000	39
40	800,828	903,625	1,123,877	40 TOTAL EXPENDITURES	1,078,980	1,075,940	0
41	0	0	0	41 Ending balance (prior years)			41
42	0	0	527,439	42 UNAPPROPRIATED ENDING FUND BALANCE	519,490	517,970	0
43		0	20,025	43 Reserved for future expenditure: committed to capital equipment	20,000	20,000	43
44	800,828	903,625	1,671,341	44 TOTAL REQUIREMENTS	1,618,470	1,613,910	0

District programs were reorganized beginning in FY 2012-13.

FY 2010-11 and FY 2011-12: The totals in each section are audited figures. Line-by-line details are estimates.

**SPECIAL REVENUE FUND:
CONSERVATION FUND**



4/27/13 0930

Historical Data				Budget for fiscal year 2013-14			
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13		Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body	
RESOURCES and REQUIREMENTS				RESOURCES			
1	0	0	0	1	0	0	0
2	0	0	0	2	0	0	0
3	0	135,324	528,570	3	618,600	590,000	0
4	0	0	98,430	4	11,200	11,457	0
5	0	17,659	40,387	5	0	0	0
6	0	0	70,000	6	132,000	177,000	0
7	0	0	0	7	25,000	42,600	0
8	0	0	0	8	750	2,875	0
9	0	0	0	9	0	0	0
10	0	0	0	10	10,000	10,000	0
11	0	0	0	11	0	0	0
12	0	0	0	12	0	31,300	0
13				13	0	0	0
14				14	0	0	0
15	0	152,983	737,387	15	797,550	865,232	0
16			0	16	0	0	0
17	0	0		17			
18	0	152,983	737,387	18	797,550	865,232	0
REQUIREMENTS				REQUIREMENTS			
19	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	19	147,500	190,000	0
20	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	20	163,000	163,000	0
21	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	21	185,050	192,619	0
22	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	22	35,000	42,613	0
23	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	23	55,000	60,000	0
24	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	24	45,000	60,000	0
25	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	25	107,000	107,000	0
26	0	0	0	26	10,000	0	0
27	<i>Not shown separately: See Gen Fund</i>	158,370	240,000	27	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>
28	0	<i>Appears in Cons Svcs line 11</i>	120,000	28	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>
29	0	<i>Appears in Cons Svcs Line 10</i>	65,000	29	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>
30	0	0	138,430	30	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>
31	0	<i>Incl. in Line 27 above</i>	40,387	31	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>
32	0	0	70,000	32	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>
33	0	0	0	33	0	0	0
34	0	0	0	34	0	0	0
35	0	0	0	35	0	0	0
36	0	0	0	36	0	0	0
37	0	158,370	673,817	37	747,550	815,232	0
38	0	(5,387)	63,570	38	50,000	50,000	0
39	0	152,983	737,387	39	797,550	865,232	0

**This Conservation Fund was set up as a Special Revenue Fund beginning in FY 12-13.
Reserved for future expenditure for Conservation Fund = funds carried over to next fiscal year to complete multi-year projects/contracts.
The District's auditor expressed no concern about the negative number in the FY 11-12 line for "Reserved for future expenditure."**

FORM LB-11

REVIEW YEAR: 2017
 This reserve fund must be reviewed and continued, or abolished, by 2017

**RESERVE FUND:
 Building Reserve Fund**



4/27/13 0930

Historical Data				<i>This fund is authorized and established by resolution in 2007 for the following specified purpose: Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CCSWCD</i>						Budget for fiscal year 2013-14			
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13			Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body					
RESOURCES													
1	136,426	257,597	378,447	1	Beginning fund balance: Cash on hand (cash basis) or	452,150	452,150	0	1				
2	0	0	0	2	Beginning fund balance: Working capital (accrual basis)	0	0	0	2				
3	0	0	0	3	Earning from temporary investments	0	0	0	3				
4	120,000	120,000	275,337	4	Transferred from General Fund	100,000	100,000	0	4				
5	1,171	1,546	1,800	5	Interest	1,700	1,700	0	5				
6	0	0	0	6		0	0	0	6				
7	0	0	0	7		0	0	0	7				
8	257,597	379,143	655,584	8	Total resources, except taxes to be levied	553,850	553,850	0	8				
9			0	9	Taxes necessary to balance				9				
10	0	0		10	Taxes collected in year levied				10				
11	257,597	379,143	655,584	11	TOTAL RESOURCES	553,850	553,850	0	11				
REQUIREMENTS													
12	0	0	655,584	12	Acquire/improve real property, build facilities, related costs	553,730	553,730	0	12				
13	0	0	0	13	Bank fees	120	120	0	13				
14	0	0	0	14		0	0	0	14				
15	0	0	0	15		0	0	0	15				
16	0	0	0	16		0	0	0	16				
17	0	0	0	17		0	0	0	17				
18	0	0	0	18		0	0	0	18				
19	0	0	0	19		0	0	0	19				
20	0	0	0	20		0	0	0	20				
21	0	0	655,584	21	Total Expenses	553,850	553,850	0	21				
22	257,597	379,143	0	22	Reserved for future expenditure	0	0	0	22				
23	257,597	379,143	655,584	23	TOTAL REQUIREMENTS	553,850	553,850	0	23				

**SPECIAL FUND:
Equipment Reserve Fund**



4/27/13 0930

Historical Data				Budget for fiscal year 2013-14					
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supplem Budget Year 2012/13	This fund was dissolved in FY 2012-2013		Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body	
RESOURCES									
1	NEW FUND: NO HISTORICAL DATA	0	40,050	1	Beginning fund balance: Cash on hand (cash basis) or	Fund dissolved	0	0	1
2		0	0	2	Transfer from General Fund	Fund dissolved	0	0	2
3		0	0	3	Interest from LGIP-Equipment Reserve Fund	Fund dissolved	0	0	3
4		0	0	4		Fund dissolved	0	0	4
5		0	0	5		Fund dissolved	0	0	5
6	0	0	40,050	6	Total resources, except taxes to be levied	0	0	0	6
7				7	Taxes necessary to balance				7
8				8	Taxes collected in year levied				8
9	0	0	40,050	9	TOTAL RESOURCES	0	0	0	9
REQUIREMENTS									
10	0	0	0	10	Purchase of capital asset equipment	Fund dissolved	0	0	10
11	NEW FUND: NO HISTORICAL DATA	0	0	11	New pickup truck	Fund dissolved	0	0	11
12		40,050	12	Discontinue Fund; transfer all money to General Fund	Fund dissolved	0	0	12	
13		0	13		Fund dissolved	0	0	13	
14		0	14		Fund dissolved	0	0	14	
15		0	15		Fund dissolved	0	0	15	
16			0	16		Fund dissolved	0	0	16
17			0	17		Fund dissolved	0	0	17
18	0	0	40,050	18	Total Expenses	0	0	0	18
19	0	0	0	19	Reserved for future expenditure	0	0	0	19
20	0	0	40,050	20	TOTAL REQUIREMENTS	0	0	0	20

Note: This fund was discontinued by the District in FY 12-13. Resources were transferred to General Fund. The District's auditor lists all of the resources and requirements re: equipment in the General Fund.

**SPECIAL FUND:
Agency Fund**



4/27/13 0930

Historical Data				<p style="text-align: center;"><i>CCSWCD serving as fiscal agent only -- This fund has been discontinued</i></p>					
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted Budget Year 2012/13							
				Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body			
RESOURCES									
1	238,351	<i>Fund discontinued</i>	<i>Fund discontinued</i>	1	Beginning fund balance: Cash on hand (cash basis) or	<i>Fund discontinued</i>	0	0	1
2		<i>Fund discontinued</i>	<i>Fund discontinued</i>	2	Beginning fund balance: Working capital (accrual basis)	<i>Fund discontinued</i>	0	0	2
3		<i>Fund discontinued</i>	<i>Fund discontinued</i>	3	Transfer from General Fund	<i>Fund discontinued</i>	0	0	3
4		<i>Fund discontinued</i>	<i>Fund discontinued</i>	4	Interest from Bank, Money Market Accounts	<i>Fund discontinued</i>	0	0	4
5		<i>Fund discontinued</i>	<i>Fund discontinued</i>	5	GOCWC grants: CCSWCD serving as fiscal agent	<i>Fund discontinued</i>	0	0	5
6		<i>Fund discontinued</i>	<i>Fund discontinued</i>	6	Other Partners: CCSWCD serving as fiscal agent	<i>Fund discontinued</i>	0	0	6
7		<i>Fund discontinued</i>	<i>Fund discontinued</i>	7	Total resources, except taxes to be levied	0	0	0	7
8		<i>Fund discontinued</i>	<i>Fund discontinued</i>	8	Taxes necessary to balance				8
9		<i>Fund discontinued</i>	<i>Fund discontinued</i>	9	Taxes collected in year levied				9
10	238,351	0	0	10	TOTAL RESOURCES	0	0	0	10
REQUIREMENTS									
11		<i>Fund discontinued</i>	<i>Fund discontinued</i>	11	GOCWC: CCSWCD serving as fiscal agent	<i>Fund discontinued</i>	0	0	11
12	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	12	Other Partners: CCSWCD serving as fiscal agent	<i>Fund discontinued</i>	0	0	12
13	238,351	<i>Fund discontinued</i>	<i>Fund discontinued</i>	13	Transfer to General Fund	<i>Fund discontinued</i>	0	0	13
14	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	14		<i>Fund discontinued</i>	0	0	14
15	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	15		<i>Fund discontinued</i>	0	0	15
16	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	16		<i>Fund discontinued</i>	0	0	16
17	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	17		<i>Fund discontinued</i>	0	0	17
18	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	18		<i>Fund discontinued</i>	0	0	18
19	238,351	0	0	19	Total Expenses	0	0	0	19
20	0	0	0	20	Ending Fund Balance	0	0	0	20
21	238,351	0	0	21	TOTAL REQUIREMENTS	0	0	0	21

Agency Fund has been discontinued. Grant income and expenditures are shown in the General Fund or Conservation Fund.

Budget worksheets

RESOURCES

GENERAL FUND

Worksheet

Clackamas County SWCD

4/27/13 0930

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2013-14		
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supplem Budget Year 2012/13			Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body
				Beginning Fund Balance:			
1	1,595,391	1,811,912	1,721,080	1 Available cash on hand (cash basis) or	1,573,900	1,626,960	1
2				2 Net working capital (accrual basis)			2
3				3 Previously levied taxes estimated to be received			3
4				4			4
				OTHER RESOURCES			
5	8,168	8,400	7,200	5 Interest income	8,250	8,250	5
6	102,502	0		6 Grant income to General Fund		0	6
7	0	0	0	7 Accrual to cash conversion adjustment (income)	0	0	7
8	1,469	67,034		8 Other income		0	8
9	238,351		0	9 Transfer from discontinued Agency Fund	0	0	9
10		Incl. in line 8	50,000	10 OWEB/ODA grant: TA/LMA	50,000	50,000	10
11		Incl. in line 8	9,300	11 OWEB/ODA grant: District Operations & Admin	20,930	20,930	11
12			11,630	12 OWEB/ODA grant: Annual Work Plan support	Included in line 11	Included in line 11	12
13			0	13 NRCS CIG grant for Northwoods Nursery	0	0	13
14			7,750	14 Water Environment Services (riparian outreach/restor.)	0	0	14
15			40,050	15 Transfer from discontinued Equipment Reserve Fund	0	0	15
16		21		16 Misc Income			16
17				17			17
18				18			18
19				19			19
20	1,945,881	1,887,367	1,847,010	20 Total resources, except taxes to be levied	1,653,080	1,706,140	0
21			1,702,287	21 Taxes necessary to balance	1,827,146	1,790,500	0
22	1,394,645	1,592,696		22 Taxes collected in year levied			22
23	3,340,526	3,480,063	3,549,297	23 TOTAL RESOURCES	3,480,226	3,496,640	0

Assumption for FY 1314: 3.5% increase in Assessed Value; levy tax rate at 4.9 cents. Total net tax revenue to be received by CCSWCD est. \$1,790,500.00.

SPECIAL REVENUE FUND

Conservation Fund

Worksheet

Clackamas County SWCD

This is a special fund

RESOURCE AND REQUIREMENTS

4/27/13 0930

Historical Data				DESCRIPTION	Budget for Next Year 2013-14		
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supplem Budget Year 2012/13			Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body
				RESOURCES			
				Beginning Fund Balance:			
1	0	0	0	1 Cash on hand (cash basis) or	0	0	1
2	0	0		2 Working capital			2
3	0	135,324	528,570	3 Transferred from General Fund	618,600	590,000	3
4	0	0	28,580	4 Milk Creek project grant: OWEB restoration grant	7,695	7,952	4
5	0	0	35,050	5 Milk Creek project grant: DEQ 319	3,505	3,505	5
6	0	0	34,800	6 Milk Creek project grant: ODOT	0	0	6
7	0	17,659	40,387	7 OWEB Small Grants (combined) revenue for this FY	0	0	7
8	0	0	70,000	8 Disbursements from DEQ CWSRF program	132,000	177,000	8
9	0	0	0	9 Conservation Loan principal received from borrowers	25,000	42,600	9
10	0	0	0	10 Conservation Loan interest received from borrowers	750	2,875	10
11	0	0	0	11 Interest from bank accounts	0	0	11
12				12 Corral Creek project grant	10,000	10,000	12
13				13 Other grant (to be determined)	0	0	13
14				14 Mt. Scott Creek project grants	0	31,300	14
15	0	152,983	737,387	15 Total resources, except taxes to be levied	797,550	865,232	0
16		0	0	16 Taxes necessary to balance	0		16
17		0		17 Taxes collected in year levied			17
18	0	152,983	737,387	18 TOTAL RESOURCES	797,550	865,232	0
				REQUIREMENTS			
19	New category FY1314	New category FY1314	New category FY1314	19 Habitat Conservation	147,500	190,000	19
20	New category FY1314	New category FY1314	New category FY1314	20 Weed Management	163,000	163,000	20
21	New category FY1314	New category FY1314	New category FY1314	21 Water Quality (various conservation practices)	185,050	192,619	21
22	New category FY1314	New category FY1314	New category FY1314	22 Water Quantity	35,000	42,613	22
23	New category FY1314	New category FY1314	New category FY1314	23 Stormwater Management	55,000	60,000	23
24	New category FY1314	New category FY1314	New category FY1314	24 Soil Conservation	45,000	60,000	24
25	New category FY1314	New category FY1314	New category FY1314	25 Partner Programs	107,000	107,000	25
26	0	0	0	26 Payments to DEQ CWSRF program	10,000	0	26
27	Not shown separately: See Gen Fund	158,370	240,000	27 Cooperator assistance (not including loans for conservation practices)	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
28	Appears in Cons Svcs line 11		120,000	28 Partner assistance	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
29	Appears in Cons Svcs Line 10		65,000	29 Contracted services (e.g., weed control, engineering, design/consultation, cultural resources assessment)	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
30	0		138,430	30 Milk Creek project	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
31	Incl. in Line 27 above		40,387	31 OWEB small grant projects	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
32	0	0	70,000	32 Conservation loans	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
33		0	0	33 Other			33
34				34			34
35				35			35
36				36			36
37	0	158,370	673,817	37 Total Expenses (See note on line 16)	747,550	815,232	0
38	0	-5,387	63,570	38 Reserved for future expenditure: Committed to cooperators, partners, contracts	50,000	50,000	0
39	0	152,983	737,387	39 TOTAL REQUIREMENTS	797,550	865,232	0

This Conservation Fund was set up as a Special Revenue Fund beginning in FY 12-13.
 Reserved for future expenditure for Conservation Fund = funds carried over to next fiscal year to complete multi-year projects/contracts.
 The District's auditor expressed that he is not concerned about the negative number in the FY 11-12 line for "Reserved for future expenditure."

FORM LB-11 Worksheet

This fund is authorized and established by resolution in 2007 for the following specified purpose:

Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CCSWCD

RESERVE FUND

**Building Reserve Fund
Worksheet**

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

REVIEW YEAR : **2017**

RESOURCE AND REQUIREMENTS

Clackamas County SWCD

4/27/13 0930

Historical Data				DESCRIPTION	Budget for Next Year 2013-14				
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supplem Budget Year 2012/13			Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body		
				RESOURCES					
				Beginning Fund Balance:					
1	136,426	257,597	378,447	1	Cash on hand (cash basis) or	452,150	452,150		1
2	0	0	0	2	Working capital (accrual basis)	0	0		2
3	0	0	0	3	Earning from temporary investments	0	0		3
4	120,000	120,000	275,337	4	Transferred from General Fund	100,000	100,000		4
5	1,171	1,546	1,800	5	Interest	1,700	1,700		5
6		0		6					6
7		0		7					7
8	257,597	379,143	655,584	8	Total resources, except taxes to be levied	553,850	553,850	0	8
9			0	9	Taxes necessary to balance				9
10	0	0		10	Taxes collected in year levied				10
11	257,597	379,143	655,584	11	TOTAL RESOURCES	553,850	553,850	0	11
				REQUIREMENTS					
12	0	0	655,584	12	Acquire/improve real property, build facilities, related costs	553,730	553,730		12
13	0	0		13	Bank fees	120	120		13
14	0	0		14					14
15	0	0		15					15
16	0	0		16					16
17	0	0		17					17
18	0	0		18					18
19	0	0		19					19
20	0	0		20					20
21	0	0	655,584	21	Total Expenses	553,850	553,850	0	21
22	257,597	379,143	0	22	Reserved for future expenditure	0	0	0	22
23	257,597	379,143	655,584	23	TOTAL REQUIREMENTS	553,850	553,850	0	23

SPECIAL FUND
Equipment Reserve Fund
Worksheet

Fund dissolved in FY 12-13

Clackamas County SWCD

RESOURCE AND REQUIREMENTS

4/27/13 0930

Historical Data					DESCRIPTION	Budget for Next Year 2013-14			
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supplem Budget Year 2012/13				Proposed by Budget Officer	Revised for Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance:				
1	NEW	0	40,050	1	Cash on hand (cash basis) or	Fund dissolved	0		1
2	FUND	0	0	2	Transfer from General Fund	Fund dissolved	0		2
3	NO HISTORICAL	0	0	3	Interest from LGIP-Equipment Reserve Fund	Fund dissolved	0		3
4	DATA			4		Fund dissolved	0		4
5				5		Fund dissolved	0		5
6	0	0	40,050	6	Total resources, except taxes to be levied	0	0	0	6
7				7	Taxes necessary to balance				7
8				8	Taxes collected in year levied				8
9	0	0	40,050	9	TOTAL RESOURCES	0	0	0	9
					REQUIREMENTS				
10	0	0	0	10	Purchase of capital asset equipment	Fund dissolved	0		10
11	NEW	0	0	11	New pickup truck	Fund dissolved	0		11
12	FUND		40,050	12	Discontinue Fund; transfer all money to General Fund	Fund dissolved	0		12
13	NO HISTORICAL			13		Fund dissolved	0		13
14	DATA			14		Fund dissolved	0		14
15				15		Fund dissolved	0		15
16				16		Fund dissolved	0		16
17				17		Fund dissolved	0		17
18	0	0	40,050	18	Total Expenses	0	0	0	18
19	0	0	0	19	Reserved for future expenditure	0	0	0	19
20	0	0	40,050	20	TOTAL REQUIREMENTS	0	0	0	20

Note: This fund was discontinued by the District in FY 12-13. Resources were transferred to General Fund. The District's auditor lists all of the resources and requirements re: equipment in the General Fund.

SPECIAL FUND

Agency Fund

Worksheet

CCSWCD serving as fiscal agent only

Fund has been discontinued

Clackamas County SWCD

RESOURCE AND REQUIREMENTS

4/27/13 0930

Historical Data					DESCRIPTION	Budget for Next Year 2013-14		
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted Budget Year 2012/13		Proposed by Budget Officer		Revised for Budget Committee	Adopted by Governing Body	
					RESOURCES			
					Beginning Fund Balance:			
1	238,351	Fund discontinued	Fund discontinued	1	Cash on hand (cash basis) or	Fund discontinued	0	0
2	0	Fund discontinued	Fund discontinued	2	Working capital (accrual basis)	Fund discontinued	0	0
3	0	Fund discontinued	Fund discontinued	3	Transfer from General Fund	Fund discontinued	0	0
4		Fund discontinued	Fund discontinued	4	Interest from Bank, Money Market Accounts	Fund discontinued	0	0
5	0	Fund discontinued	Fund discontinued	5	GOCWC grants: CCSWCD serving as fiscal agent	Fund discontinued	0	0
6		Fund discontinued	Fund discontinued	6	Other Partners: CCSWCD serving as fiscal agent	Fund discontinued	0	0
7		Fund discontinued	Fund discontinued	7	Total resources, except taxes to be levied	0	0	0
8		Fund discontinued	Fund discontinued	8	Taxes necessary to balance			
9		Fund discontinued	Fund discontinued	9	Taxes collected in year levied			
10	238,351	0	0	10	TOTAL RESOURCES	0	0	0
					REQUIREMENTS			
11	0	Fund discontinued	Fund discontinued	11	GOCWC: CCSWCD serving as fiscal agent	Fund discontinued	0	0
12		Fund discontinued	Fund discontinued	12	Other Partners: CCSWCD serving as fiscal agent	Fund discontinued	0	0
13	238,351	Fund discontinued	Fund discontinued	13	Transfer to General Fund	Fund discontinued	0	0
14		Fund discontinued	Fund discontinued	14		Fund discontinued	0	0
15		Fund discontinued	Fund discontinued	15		Fund discontinued	0	0
16		Fund discontinued	Fund discontinued	16		Fund discontinued	0	0
17		Fund discontinued	Fund discontinued	17		Fund discontinued	0	0
18		Fund discontinued	Fund discontinued	18		Fund discontinued	0	0
19	238,351	0	0	19	Total Expenses	0	0	0
20	0	0	0	20	Ending Fund Balance	0	0	0
21	238,351	0	0	21	TOTAL REQUIREMENTS	0	0	0

Agency Fund has been discontinued. Grant income and expenditures are shown in the General Fund or Conservation Fund.