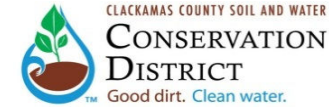


**GENERAL FUND:
RESOURCES**

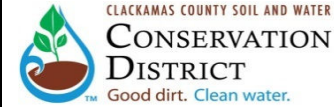


3/26/2014

Historical Data				RESOURCE DESCRIPTION	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14			Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee	
				RESOURCES				
1	1,811,912	1,805,717	1,626,960	Beginning fund balance: Cash on hand (cash basis) or	1,473,836	0	0	1
2	0	0	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	2
3	0	0	0	Previously levied taxes estimated to be received	0	0	0	3
4	0	0	0		0	0	0	4
				OTHER RESOURCES				
5	8,400	8,390	8,250	Interest income	7,100	0	0	5
6	0	0	0	Grant income to General Fund	0	0	0	6
7	0	0	0	Accrual to cash conversion adjustment (income)	0	0	0	7
8	67,034	0	0	Other income	0	0	0	8
9	0	(2,333)	0	Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)	0	0	0	9
10	Included in line 8		70,930	OWEB/ODA allocations to SWCDs (combined)	70,930	0	0	10
11	0	0	0	NRCS CIG grant for Northwoods Nursery	0	0	0	11
12	0	7,703	0	Water Environment Services	0	0	0	12
13	0	0	0	Transfer from discontinued Equipment Reserve Fund	0	0	0	13
14	21	912	0	Misc Income	0	0	0	14
15	0	0	0	Rental/donations received re: farm equipment lent out	2,000	0	0	15
16	0	0	0	Cooperative Weed Mgmt Area partnership	20,000	0	0	16
17	0	0	0		0	0	0	17
18	1,887,367	1,820,389	1,706,140	Total resources, except taxes to be levied	1,573,866	0	0	18
19	0	0	1,790,500	Taxes necessary to balance	1,912,588	0	0	19
20	1,592,696	1,785,772	0	Taxes collected in year levied	0	0	0	20
21	3,480,063	3,606,161	3,496,640	TOTAL RESOURCES	3,486,454	0	0	21

NOTE: CCSWCD's accounting and audit for FY 2011-2012 were done on a modified cash basis. The accounting and audit for FY 2012-2013 and forward are done on a modified accrual basis. All of our budgets were prepared on a cash basis. Modified cash basis accounting recognizes revenues when received and expenses when paid for. It also uses accruals for long-term balance sheet elements. Modified accrual accounting recognizes revenues when they become available and measurable, and recognizes expenditures when liabilities are incurred.

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



3/26/2014

Historical Data			By Department, Showing Totals	Budget for fiscal year 2014-15				
	Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee	
				PERSONNEL SERVICES				
1	314,534	307,544	381,395	District Operations Department: 4.0 FTE	405,689	0	0	1
2	662,495	745,350	787,240	Conservation Services Department: 9.5 FTE	878,549	0	0	2
3	0	0	0	Land Management Department: 0.0 FTE	0	0	0	3
4	977,029	1,052,894	1,168,635	TOTAL PERSONNEL SERVICES	1,284,238	0	0	4
5				TOTAL FTE count for FY 14-15: 13.5				5
				MATERIALS AND SERVICES				
6	168,791	106,634	133,100	District Operations Dept.	122,315	0	0	6
7	241,130	195,662	235,700	Conservation Services Dept.	215,900	0	0	7
8	0	0	0	Land Management Dept.	68,000	0	0	8
9	409,921	299,694	368,800	TOTAL MATERIALS & SERVICES	406,215	0	0	9
				CAPITAL OUTLAY				
10	26,686	14,706	12,000	District Operations Dept.	12,700	0	0	10
11	0	13,000	13,000	Conservation Services Dept.	45,500	0	0	11
12	0	0	0	Land Management Dept.	12,000	0	0	12
13	26,686	27,706	25,000	TOTAL CAPITAL OUTLAY	70,200	0	0	13
14	0	0	0	DEBT SERVICE	0	0	0	14
				TRANSFERRED TO OTHER FUNDS				
15	135,324	528,570	590,000	Transfer to Conservation Fund	490,000	0	0	15
16	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	Transfer to Working Lands Legacy Fund	75,000	0	0	16
17	120,000	150,000	100,000	Transfer to Building Reserve Fund	100,000	0	0	17
18			<i>Fund dissolved</i>	Transfer to Equipment Reserve Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	18
19	<i>No history</i>	<i>No history</i>	0	Transfer to Conservation Investment Dept	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	19
20	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	Transfer to Partner Grants Management Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	20
21	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	Transfer to Agency Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	21
22	255,324	678,570	690,000	TOTAL TRANSFERS	665,000	0	0	22
23	0	0	60,000	OPERATING CONTINGENCY	0	0	0	23
24	1,811,103	0	0	Ending balance (prior years)	0	0	0	24
25	0	0	1,017,502	UNAPPROPRIATED ENDING FUND BALANCE	1,060,801	0	0	25
26			40,000	Reserved for future expenditure: committed to capital equipment	0	0	0	26
27	3,480,063	2,058,864	3,369,937	TOTAL REQUIREMENTS	3,486,454	0	0	27

Details regarding District Operations department are on page 4, Conservation Services department on page 5, Land Management department on page 6.

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



3/26/2014

Historical Data			By Object Classification, Showing Details		Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee		
			PERSONNEL SERVICES					
1	712,468	750,937	798,385	Salaries and wages (13.5 FTE in FY 14-15)	846,441	0	0	1
2	82,962	90,639	95,805	Payroll liabilities (District share of taxes)	112,377	0	0	2
3	113,220	154,369	161,160	Employee benefits	188,576	0	0	3
4	49,666	55,742	55,760	Deferred compensation - Employer contribution	58,849	0	0	4
5	18,713	1,207	10,000	Temporary employees & interns	15,000	0	0	5
6	0	0	47,525	COLAs and merit increases for staff	62,995	0	0	6
7	0	0	0	Compensated absences (annual leave)	0	0	0	7
8	0	0	0	Salary adjustments (includes related taxes & def comp)	0	0	0	8
9	977,029	1,052,894	1,168,635	TOTAL PERSONNEL SERVICES	1,284,238	0	0	9
10				Total FTE count for FY 14-15 is 13.5				10
			MATERIALS AND SERVICES					
11	82,724	70,946	90,000	Contracted services	110,000	0	0	11
12	137,513	0	0	Partner support	0	0	0	12
13	92,442	97,603	115,000	Rent, utilities, telecomm, storage, maint.	124,500	0	0	13
14	6,723	8,504	13,000	Fuel/maint/repair of District vehicles/equipment	15,000	0	0	14
15	2,545	3,430	5,000	Rent space: meetings, workshops, events	4,000	0	0	15
16	7,056	9,264	10,000	Insurance	14,500	0	0	16
17	8,251	16,345	13,000	Office supplies & non-capitalized equipment	28,015	0	0	17
18	9,160	24,115	16,500	Program supplies	18,500	0	0	18
19	1,363	5,463	7,000	Postage/delivery	5,500	0	0	19
20	3,770	4,114	5,000	Printing, production	4,900	0	0	20
21	9,042	6,218	16,000	Media, advertising, marketing	11,000	0	0	21
22	11,105	13,892	20,000	Dues, subscriptions, licenses	18,800	0	0	22
23	12,127	23,268	30,000	Staff training and related expenses	24,000	0	0	23
24	9,033	4,376	9,000	Director training and related expenses	7,000	0	0	24
25	12,017	2,767	3,500	Staff transportation & related expenses (not training related)	6,600	0	0	25
26	<i>Incl. in line 24</i>	<i>Incl. in line 24</i>	4,000	Director business expenses	1,800	0	0	26
27	4,505	4,965	6,500	Volunteer/cooperator recognition	7,500	0	0	27
28	545	424	1,300	Bank fees, interest paid	600	0	0	28
29	0	4,000	4,000	Scholarships	4,000	0	0	29
30	409,921	299,694	368,800	TOTAL MATERIALS AND SERVICES	406,215	0	0	30
			CAPITAL OUTLAY					
31	26,686	1,257	15,000	Office equipment	6,500	0	0	31
32	0	0	10,000	Field equipment	29,700	0	0	32
33	0	26,449	0	Vehicles	34,000	0	0	33
34	26,686	27,706	25,000	TOTAL CAPITAL OUTLAY	70,200	0	0	34
35	0	0	0	DEBT SERVICE	0	0	0	35
			TRANSFERRED TO OTHER FUNDS					
36	135,324	528,570	590,000	Transfer to Conservation Fund	490,000	0	0	36
37	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	Transfer to Working Lands Legacy Fund	75,000	0	0	37
38	120,000	150,000	100,000	Transfer to Building Reserve Fund	100,000	0	0	38
39	0	<i>Fund dissolved</i>	<i>Fund dissolved</i>	Transfer to Equipment Reserve Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	39
40	0	0	0	Transfer to Conservation Investment Dept	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	40
41	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	Transfer to Partner Grants Management Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	41
42	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	Transfer to Agency Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	42
43	255,324	678,570	690,000	TOTAL TRANSFERS	665,000	0	0	43
44	0	0	60,000	OPERATING CONTINGENCY	0	0	0	44
45	1,811,103			Ending balance (prior years)	0	0	0	45
46			1,017,502	UNAPPROPRIATED ENDING FUND BALANCE	1,060,801	0	0	46
47			40,000	Reserved for future expenditure: committed to capital equipment	0	0	0	47
48	3,480,063	2,058,864	3,369,937	TOTAL REQUIREMENTS	3,486,454	0	0	48

**GENERAL FUND:
DETAILED EXPENDITURES**



3/26/2014

Historical Data			District Operations Department	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee	
			PERSONNEL SERVICES				
1	231,588	223,391	268,075	Salaries and wages (4.0 FTE in FY 14-15)	265,080		1
2	26,548	28,149	32,170	Payroll liabilities (District share of taxes)	34,800		2
3	43,172	39,031	48,960	Employee benefits	65,492		3
4	13,226	16,171	18,095	Deferred compensation - Employer contribution	19,544		4
5		802		Temporary Employees & Interns			5
6			14,095	COLAs and merit increases for staff (incl taxes & def comp)	20,773		6
7				Compensated absences (annual leave)			7
8				Salary adjustments (includes related taxes & def comp)			8
9	314,534	307,544	381,395	TOTAL PERSONNEL SERVICES	405,689	0	0
10				Total FTE count for FY 14-15 is 4.0			10
			MATERIALS AND SERVICES				
11	31,003	22,601	30,000	Contracted services (e.g. attorney, auditor, payroll services, QuickBooks support)	25,000		11
12				Partner support			12
13	92,442	29,281	32,500	Rent, utilities, telecomm, storage, maintenance	33,500		13
14	2,219	2,551	4,000	Fuel/maint/repair of District vehicles/equipment	5,000		14
15		53		Rent space: meetings, workshops, events			15
16	2,328	2,779	3,000	Insurance	4,000		16
17	5,528	12,175	5,000	Office supplies & non-capitalized equipment	8,015		17
18		110	500	Program supplies & non-capitalized equipment	500		18
19	450	1,906	1,800	Postage/delivery	2,000		19
20	1,244	1,234	2,000	Printing, production	1,800		20
21	4,521	2,732	6,000	Media, advertising, marketing	3,000		21
22	5,553	10,542	15,000	Dues, subscriptions, licenses	15,000		22
23	5,454	3,971	8,000	Staff training and related expenses	8,000		23
24	9,033	4,376	9,000	Director training and related expenses	7,000		24
25	3,966	332	500	Staff transportation & related expenses (not training related)	1,600		25
26	<i>Incl. in line 24</i>	2,602	4,000	Director business expenses	1,800		26
27	4,505	4,965	6,500	Volunteer/Board/staff/cooperator recognition	5,500		27
28	545	424	1,300	Bank fees, interest paid	600		28
29		4,000	4,000	Scholarships			29
30	168,791	106,634	133,100	TOTAL MATERIALS AND SERVICES	122,315	0	0
			CAPITAL OUTLAY				
31	26,686	1,257	10,000	Office equipment	5,000		31
32			2,000	Field equipment	7,700		32
33		13,449		Vehicles			33
34	26,686	14,706	12,000	TOTAL CAPITAL OUTLAY	12,700	0	0
			TRANSFERRED TO OTHER FUNDS				
35				Transfer to Conservation Fund			35
36				Transfer to Working Lands Legacy Fund			36
37				Transfer to Building Reserve Fund			37
38			<i>Discontinued</i>	Transfer to Equipment Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
39	0	0	0	TOTAL TRANSFERS	0	0	0
40			20,000	OPERATING CONTINGENCY			40
41	510,011	428,884	546,495	TOTAL EXPENDITURES	540,704	0	0
42				Ending balance (prior years)			42
43			263,248	UNAPPROPRIATED ENDING FUND BALANCE	227,096	0	0
44			20,000	Reserved for future expenditure: committed to capital equipment			44
45	510,011	428,884	829,743	TOTAL REQUIREMENTS	767,800	0	0

**GENERAL FUND:
DETAILED EXPENDITURES**



3/26/2014

Historical Data			Conservation Services Department	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee	
			PERSONNEL SERVICES				
1	480,880	527,546	530,310	Salaries and wages (9.5 FTE in FY 14-15)	581,361		1
2	56,414	62,490	63,635	Payroll liabilities (District share of taxes)	77,577		2
3	70,048	115,338	112,200	Employee benefits	123,084		3
4	36,440	39,571	37,665	Deferred compensation - Employer contribution	39,305		4
5	18,713	405	10,000	Temporary employees & interns	15,000		5
6			33,430	COLAs and merit increases for staff (incl taxes & def comp)	42,222		6
7				Compensated absences (annual leave)			7
8				Salary adjustments (includes related taxes & def comp)			8
9	662,495	745,350	787,240	TOTAL PERSONNEL SERVICES	878,549	0	0
10				Total FTE count for FY 14-15 is 9.5			10
			MATERIALS AND SERVICES				
11	51,721	48,345	60,000	Contracted services (e.g., seasonal work, general design work, professional meeting facilitation, outreach)	65,000		11
12	137,513			Partner support			12
13		68,322	82,500	Rent, utilities, telecomm, storage, maintenance	70,000		13
14	4,504	5,953	9,000	Fuel/maint/repair of District vehicles/equipment	7,500		14
15	2,545	3,377	5,000	Rent space: meetings, workshops, events	4,000		15
16	4,728	6,485	7,000	Insurance	7,000		16
17	2,723	4,170	8,000	Office supplies & non-capitalized equipment	5,000		17
18	9,160	24,005	16,000	Program supplies & non-capitalized equipment	18,000		18
19	913	3,557	5,200	Postage/delivery	3,500		19
20	2,526	2,880	3,000	Printing, production	3,100		20
21	4,521	3,486	10,000	Media, advertising, marketing	8,000		21
22	5,552	3,350	5,000	Dues, subscriptions, licenses	3,800		22
23	6,673	19,297	22,000	Staff training and related expenses	16,000		23
24				Director training and related expenses			24
25	8,051	2,435	3,000	Staff transportation & related expenses (not training related)	5,000		25
26				Director business expenses			26
27				Volunteer/cooperator recognition			27
28				Bank fees, interest paid			28
29				Scholarships			29
30	241,130	195,662	235,700	TOTAL MATERIALS AND SERVICES	215,900	0	0
			CAPITAL OUTLAY				
31			5,000	Office equipment	1,500		31
32			8,000	Field equipment	10,000		32
33		13,000		Vehicles	34,000		33
34	0	13,000	13,000	TOTAL CAPITAL OUTLAY	45,500	0	0
			TRANSFERRED TO OTHER FUNDS				
35				Transfer to Conservation Fund			35
36				Transfer to Working Lands Legacy Fund			36
37				Transfer to Building Reserve Fund			37
38			<i>Discontinued</i>	Transfer to Equipment Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
39	0	0	0	TOTAL TRANSFERS	0	0	0
40			40,000	OPERATING CONTINGENCY			40
41	903,625	954,012	1,075,940	TOTAL EXPENDITURES	1,139,949	0	0
42				Ending balance (prior years)			42
43			517,970	UNAPPROPRIATED ENDING FUND BALANCE	478,779	0	0
44			20,000	Reserved for future expenditure: committed to capital equipment			44
45	903,625	954,012	1,613,910	TOTAL REQUIREMENTS	1,618,728	0	0

**GENERAL FUND:
DETAILED EXPENDITURES**



3/26/2014

Historical Data			Land Management Department	Budget for fiscal year 2014-15			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee	
			PERSONNEL SERVICES				
1			Salaries and wages (0.0 FTE in FY 14-15)				1
2			Payroll liabilities (District share of taxes)				2
3			Employee benefits				3
4	NEW DEPT NO HISTORY	NEW DEPT NO HISTORY	Deferred compensation - Employer contribution				4
5			Temporary employees & interns				5
6			COLAs and merit increases for staff (incl taxes & def comp)				6
7			Compensated absences (annual leave)				7
8			Salary adjustments (includes related taxes & def comp)				8
9	0	0	TOTAL PERSONNEL SERVICES	0	0	0	9
10			Total FTE count for FY 14-15 is 0.0				10
			MATERIALS AND SERVICES				
11			Contracted services (e.g., seasonal work, general design work, professional meeting facilitation, outreach)	20,000			11
12			Partner support				12
13			Rent, utilities, telecomm, storage, maintenance	21,000			13
14			Fuel/maint/repair of District farm equipment	2,500			14
15			Rent space: meetings, workshops, events				15
16			Insurance	3,500			16
17			Office supplies & non-capitalized equipment	15,000			17
18			Program supplies & non-capitalized equipment				18
19	NEW DEPT NO HISTORY	NEW DEPT NO HISTORY	Postage/delivery				19
20			Printing, production				20
21			Media, advertising, marketing				21
22			Dues, subscriptions, licenses				22
23			Staff training and related expenses				23
24			Director training and related expenses				24
25			Staff transportation & related expenses (not training related)				25
26			Director business expenses				26
27			Volunteer/cooperator recognition	2,000			27
28			Bank fees, interest paid				28
29			Scholarships	4,000			29
30	0	0	TOTAL MATERIALS AND SERVICES	68,000	0	0	30
			CAPITAL OUTLAY				
31			Office equipment				31
32	NEW DEPT NO HISTORY	NEW DEPT NO HISTORY	Field equipment	12,000			32
33			Vehicles				33
34			TOTAL CAPITAL OUTLAY	12,000	0	0	34
			TRANSFERRED TO OTHER FUNDS				
35			Transfer to Conservation Fund				35
36	NEW DEPT NO HISTORY	NEW DEPT NO HISTORY	Transfer to Working Lands Legacy Fund				36
37			Transfer to Building Reserve Fund				37
38		Discontinued	Transfer to Equipment Fund	Discontinued	Discontinued	Discontinued	38
39		0	TOTAL TRANSFERS	0	0	0	39
40			OPERATING CONTINGENCY				40
41	0	0	TOTAL EXPENDITURES	80,000	0	0	41
42			Ending balance (prior years)				42
43			UNAPPROPRIATED ENDING FUND BALANCE	33,600	0	0	43
44			Reserved for future expenditure: committed to capital equipment				44
45	0	0	TOTAL REQUIREMENTS	113,600	0	0	45

Focus is on managing land that the District owns, and on managing/maintaining/enforcing conservation easements the District holds.

**SPECIAL REVENUE FUND:
CONSERVATION FUND**



Historical Data			RESOURCES and REQUIREMENTS	Budget for fiscal year 2014-15			3/26/2014	
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee		
RESOURCES								
1	0	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1
2	0	0	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	2
3	135,324	528,570	590,000	Transferred from General Fund	490,000	0	0	3
4	0	88,973	11,457	Milk Creek project grants (combined)	8,995	0	0	4
5	17,659	29,249	0	OWEB Small Grants (combined) revenue for this FY	16,450	0	0	5
6	0	45,000	177,000	Disbursements from DEQ CWSRF program	100,000	0	0	6
7	0	10,452	42,600	Conservation Loans: principal received from borrowers	31,430	0	0	7
8	0	88	2,875	Conservation Loans: interest received from borrowers	1,525	0	0	8
9	0	0	0	Interest from bank accounts	0	0	0	9
10	0	0	10,000	Corral Creek project grants	0	0	0	10
11	0	22,899	0	Other grants and reimbursements	1,120	0	0	11
12	0	0	31,300	Mt. Scott Creek project grants	0	0	0	12
13				<i>This line is intentionally left blank</i>	0	0	0	13
14				<i>This line is intentionally left blank</i>	0	0	0	14
15	152,983	725,231	865,232	Total resources, except taxes to be levied	649,520	0	0	15
16			0	Taxes necessary to balance	0	0	0	16
17	0	0		Taxes collected in year levied				17
18	152,983	725,231	865,232	TOTAL RESOURCES	649,520	0	0	18
REQUIREMENTS								
19			190,000	Wildlife Habitat Conservation	155,000	0	0	19
20			163,000	Weed Management	160,000	0	0	20
21			192,619	Water Quality (various conservation practices)	120,000	0	0	21
22			42,613	Water Quantity	20,000	0	0	22
23			60,000	Stormwater Management	40,000	0	0	23
24			60,000	Soil Quality and Soil Conservation	25,000	0	0	24
25			107,000	Partner Programs	105,000	0	0	25
26	0	0	0	Payments to DEQ CWSRF program	0	0	0	26
27	158,370	169,509		Cooperator assistance				27
28	Appears in Cons Svc's line 11	155,677		Partner assistance				28
29	Appears in Cons Svc's Line 10	104,570	Recategorized: see lines 19-25	Contracted services (e.g. weed control, engineering, design/consultation, cultural resources assessment)				29
30	0	172,082		Milk Creek project				30
31	In Line 27 above	0		OWEB small grant projects				31
32	0	59,158		Conservation loans				32
33	0	0	0	Other	0	0	0	33
34	0	0	0		0	0	0	34
35	0	0	0		0	0	0	35
36	0	0	0		0	0	0	36
37	158,370	660,996	815,232	Total Expenses (See note on line 16)	625,000	0	0	37
38	(5,387)	64,235	50,000	Unappropriated ending fund balance (reserved for future expenditure) -- funds needed from July-November 2015	24,520	0	0	38
39	152,983	725,231	865,232	TOTAL REQUIREMENTS	649,520	0	0	39

This Conservation Fund was set up as a Special Revenue Fund beginning with FY 12-13.
 Unappropriated ending fund balance 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 "Unappropriated ending fund balance."

**SPECIAL REVENUE FUND:
WORKING LANDS LEGACY FUND**



3/26/2014

Historical Data			RESOURCES and REQUIREMENTS	Budget for fiscal year 2014-15						
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee				
				RESOURCES						
1	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1		
2				Beginning fund balance: Working capital (accrual basis)	0	0	0	0	2	
3				Earning from temporary investments	0	0	0	0	3	
4				Transferred from General Fund	75,000	0	0	0	4	
5				Interest	0	0	0	0	5	
6				Donations to acquire land and/or cons. easements	0	0	0	0	6	
7				Grants to acquire land and/or conservation easements	0	0	0	0	7	
8				Total resources, except taxes to be levied	75,000	0	0	0	8	
9				Taxes necessary to balance					9	
10				Taxes collected in year levied					10	
11				0	0	0	TOTAL RESOURCES	75,000	0	0
			REQUIREMENTS							
12	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Purchase/acquire conservation easements	50,000	0	0	12		
13				Purchase/acquire land for conservation	0	0	0	0	13	
14				Capital outlay (improve/maintain property and easements, related costs)	5,000	0	0	0	14	
15				Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	20,000	0	0	0	15	
16					0	0	0	0	16	
17					0	0	0	0	17	
18					0	0	0	0	18	
19					0	0	0	0	19	
20					0	0	0	0	0	20
21				0	0	0	Total Expenses	75,000	0	0
22	0	0	0	Unappropriated ending fund balance (reserved for future expenditure) -- funds needed from July-November 2015	0	0	0	0	22	
23	0	0	0	TOTAL REQUIREMENTS	75,000	0	0	23		

This fund is focused on long-term conservation of working lands: farms, fields, and forests.

FORM LB-11

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

**RESERVE FUND:
 Building Reserve Fund**



3/26/2014

*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*

Budget for fiscal year 2014-15

	Actual	Actual	Adopted		Proposed by	Revised by Budget	Approved by Budget		
	2nd Preceding	1st Preceding	Budget		Budget Officer	Committee	Committee		
	Year 2011/12	Year 2012/13	Year 2013/14						
RESOURCES									
1	257,597	379,143	452,150	Beginning fund balance: Cash on hand (cash basis) or	104,728	0	0	1	
2	0	0	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	2	
3	0	0	0	Earning from temporary investments	0	0	0	3	
4	120,000	150,000	100,000	Transferred from General Fund	100,000	0	0	4	
5	1,546	1,852	1,700	Interest	400	0	0	5	
6	0	0	0		0	0	0	6	
7	0	0	0		0	0	0	7	
8	379,143	530,995	553,850	Total resources, except taxes to be levied	205,128	0	0	8	
9			0	Taxes necessary to balance				9	
10	0	0		Taxes collected in year levied				10	
11	379,143	530,995	553,850	TOTAL RESOURCES	205,128	0	0	11	
REQUIREMENTS									
12	0	0	0	Acquire/improve real property, build facilities, related costs	0	0	0	12	
13	0	0	0	Bank fees	0	0	0	13	
14	0	112,681	503,850	Capital outlay (acquire/improve property, build facilities, related costs)	194,068	0	0	14	
15	0	0	50,000	Materials and services, including bank fees	11,060	0	0	15	
16	0	0	0		0	0	0	16	
17	0	0	0		0	0	0	17	
18	0	0	0		0	0	0	18	
19	0	0	0		0	0	0	19	
20	0	0	0		0	0	0	20	
21	0	112,681	553,850	Total Expenses	205,128	0	0	21	
22	379,143	418,314	0	Unappropriated ending fund balance (reserved for future expenditure)	0	0	0	22	
23	379,143	530,995	553,850	TOTAL REQUIREMENTS	205,128	0	0	23	

**SPECIAL FUND:
Equipment Reserve Fund**



3/26/2014

				This fund was dissolved in FY 2012-2013	Budget for fiscal year 2014-15			
Historical Data		Adopted Budget Year 2013/14			Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee	
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13							
				RESOURCES				
1	0	Fund dissolved	Fund dissolved	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1
2	0	Fund dissolved	Fund dissolved	Transfer from General Fund	0	0	0	2
3	0	Fund dissolved	Fund dissolved	Interest from LGIP-Equipment Reserve Fund	0	0	0	3
4	0	0	0		0	0	0	4
5	0	0	0		0	0	0	5
6	0	0	0	Total resources, except taxes to be levied	0	0	0	6
7				Taxes necessary to balance				7
8				Taxes collected in year levied				8
9	0	0	0	TOTAL RESOURCES	0	0	0	9
				REQUIREMENTS				
10	0	Fund dissolved	Fund dissolved	Purchase of capital asset equipment	0	0	0	10
11	0	Fund dissolved	Fund dissolved	New pickup truck	0	0	0	11
12	0	0	Fund dissolved	Fund dissolved; balance transferred to GF in FY 12-13	0	0	0	12
13	0	0	0		0	0	0	13
14	0	0	0		0	0	0	14
15	0	0	0		0	0	0	15
16	0	0	0		0	0	0	16
17	0	0	0		0	0	0	17
18	0	0	0	Total Expenses	0	0	0	18
19	0	Fund dissolved	Fund dissolved	Reserved for future expenditure	0	0	0	19
20	0	0	0	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**



3/26/2014

Historical Data			CCSWCD serving as fiscal agent only -- This fund has been discontinued	Budget for fiscal year 2014-15				
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee		
				RESOURCES				
1	Fund discontinued	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1
2	Fund discontinued	0	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	2
3	Fund discontinued	0	0	Transfer from General Fund	0	0	0	3
4	Fund discontinued	0	0	Interest from Bank, Money Market Accounts	0	0	0	4
5	Fund discontinued	0	0	GOCWC grants: CCSWCD serving as fiscal agent	0	0	0	5
6	Fund discontinued	0	0	Other Partners: CCSWCD serving as fiscal agent	0	0	0	6
7	Fund discontinued	0	0	Total resources, except taxes to be levied	0	0	0	7
8	Fund discontinued	0	0	Taxes necessary to balance				8
9	Fund discontinued	0	0	Taxes collected in year levied				9
10	0	0	0	TOTAL RESOURCES	0	0	0	10
			REQUIREMENTS					
11	Fund discontinued	0	0	GOCWC: CCSWCD serving as fiscal agent	0	0	0	11
12	Fund discontinued	0	0	Other Partners: CCSWCD serving as fiscal agent	0	0	0	12
13	Fund discontinued	0	0	Transfer to General Fund	0	0	0	13
14	Fund discontinued	0	0		0	0	0	14
15	Fund discontinued	0	0		0	0	0	15
16	Fund discontinued	0	0		0	0	0	16
17	Fund discontinued	0	0		0	0	0	17
18	Fund discontinued	0	0		0	0	0	18
19	0	0	0	Total Expenses	0	0	0	19
20	0	0	0	Ending Fund Balance	0	0	0	20
21	0	0	0	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

GENERAL FUND

Worksheet

Clackamas County SWCD

3/26/2014

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2014-15		
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14			Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee
				Beginning Fund Balance:			
1	1,811,912	1,805,717	1,626,960	Available cash on hand (cash basis) or	1,473,836		
2				Net working capital (accrual basis)			
3				Previously levied taxes estimated to be received			
4							
				OTHER RESOURCES			
5	8,400	8,390	8,250	Interest income	7,100		
6				Grant income to General Fund			
7				Accrual to cash conversion adjustment (income)			
8	67,034			Other income			
9		(2,333)		Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)			
10	Incl. in line 8	50,000	50,000	OWEB/ODA grant: TA/LMA	50,000		
11	Incl. in line 8	20,930	20,930	OWEB/ODA grant: District Operations & Admin	20,930		
12			Included in line 11	OWEB/ODA grant: Annual Work Plan support	Included in line 11	Included in line 11	Included in line 11
13				NRCS CIG grant for Northwoods Nursery			
14		7,703		Water Environment Services (riparian outreach/restor.)			
15				Transfer from discontinued Equipment Reserve Fund			
16	21	912		Misc Income			
17				Rental/donations received re: farm equipment lent out	2,000		
18				Cooperative Weed Mgmt Area partnership	20,000		
19							
20	1,887,367	1,891,319	1,706,140	Total resources, except taxes to be levied	1,573,866	0	0
21			1,790,500	Taxes necessary to balance	1,912,588	0	0
22	1,592,696	1,785,772		Taxes collected in year levied			
23	3,480,063	3,677,091	3,496,640	TOTAL RESOURCES	3,486,454	0	0

Assumption for FY 1415: 4.25% increase in Assessed Value; levy tax rate at 5.0 cents. Total net tax revenue to be received by CCSWCD est. \$1,912,593.

Conservation Fund

Worksheet

Clackamas County SWCD

This is a special fund

Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2014-15		
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee
			DESCRIPTION			
			RESOURCES			
			Beginning Fund Balance:			
1			Cash on hand (cash basis) or			1
2			Working capital			2
3	135,324	528,570	590,000 Transferred from General Fund	490,000		3
4		22,628	7,952 Milk Creek project grant: OWEB restoration grant	5,490		4
5		31,545	3,505 Milk Creek project grant: DEQ 319	3,505		5
6		34,800	Milk Creek project grant: ODOT			6
7	17,659	29,249	OWEB Small Grants (combined) revenue for this FY	16,450		7
8		45,000	177,000 Disbursements from DEQ CWSRF program	100,000		8
9		10,452	42,600 Conservation Loans: principal received from borrowers	31,430		9
10		88	2,875 Conservation Loans: interest received from borrowers	1,525		10
11			Interest from bank accounts			11
12			10,000 Corral Creek project grants			12
13		22,899	Other grants and reimbursements	1,120		13
14			31,300 Mt. Scott Creek project grants			14
15	152,983	725,231	865,232 Total resources, except taxes to be levied	649,520	0	0
16	0		Taxes necessary to balance			16
17	0		Taxes collected in year levied			17
18	152,983	725,231	865,232 TOTAL RESOURCES	649,520	0	0
			REQUIREMENTS			
19			190,000 Wildlife Habitat Conservation	155,000		19
20			163,000 Weed Management	160,000		20
21			192,619 Water Quality (various conservation practices)	120,000		21
22			42,613 Water Quantity	20,000		22
23			60,000 Stormwater Management	40,000		23
24			60,000 Soil Quality and Soil Conservation	25,000		24
25			107,000 Partner Programs	105,000		25
26			Payments to DEQ CWSRF program			26
27	158,370	169,509	Cooperator assistance (not including loans for conservation practices)			27
28	Appears in Cons Svcs line 11	155,677	Partner assistance			28
29	Appears in Cons Svcs Line 10	104,570	Contracted services (e.g., weed control, engineering, design/consultation, cultural resources assessment)			29
30		172,082	Milk Creek project			30
31	In Line 27 above		OWEB small grant projects			31
32		59,158	Conservation loans			32
33			Other			33
34						34
35						35
36						36
37	158,370	660,996	815,232 Total Expenses (See note on line 16)	625,000	0	0
38	(5,387)	64,235	50,000 Unappropriated ending fund balance (reserved for future expenditure) -- funds needed from July-November 2015	24,520	0	0
39	152,983	725,231	865,232 TOTAL REQUIREMENTS	649,520	0	0

This Conservation Fund was set up as a Special Revenue Fund beginning with FY 12-13.

Unappropriated ending fund balance 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 "Unappropriated ending fund balance."

**Working Lands Legacy Fund
Worksheet**

Historical Data				RESOURCE AND REQUIREMENTS	Clackamas County SWCD			
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	DESCRIPTION	Budget for Next Year 2014-15			3/26/2014	
			RESOURCES	Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee		
			Beginning Fund Balance:					
1	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Cash on hand (cash basis) or			1	
2				Working capital (accrual basis)			2	
3				Earning from temporary investments			3	
4				Transferred from General Fund	75,000		4	
5				Interest			5	
6				Donations to acquire land and/or cons. easements			6	
7				Grants to acquire land and/or conservation easements			7	
8				Total resources, except taxes to be levied	75,000	0	0	8
9				Taxes necessary to balance				9
10				Taxes collected in year levied				10
11				0	0	0	TOTAL RESOURCES	75,000
			REQUIREMENTS					
12	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Purchase/acquire conservation easements	50,000		12	
13				Purchase/acquire land for conservation			13	
14				Capital outlay (improve/maintain property and easements, related costs)	5,000		14	
15				Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	20,000		15	
16							16	
17							17	
18							18	
19							19	
20				20				
21	0	0	0	Total Expenses	75,000	0	0	21
22	0	0	0	Unappropriated ending fund balance (reserved for future expenditure) -- funds needed from July-November 2015	0	0	0	22
23	0	0	0	TOTAL REQUIREMENTS	75,000	0	0	23

RESERVE FUND

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

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**

Clackamas County SWCD

3/26/2014

Budget for Next Year 2014-15

Historical Data			DESCRIPTION	Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee	
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14					
			RESOURCES				
			Beginning Fund Balance:				
1	257,597	379,143	452,150	Cash on hand (cash basis) or	104,728		1
2	0		0	Working capital (accrual basis)			2
3	0		0	Earning from temporary investments			3
4	120,000	150,000	100,000	Transferred from General Fund	100,000		4
5	1,546	1,852	1,700	Interest	400		5
6	0						6
7	0						7
8	379,143	530,995	553,850	Total resources, except taxes to be levied	205,128	0	0
9			0	Taxes necessary to balance			9
10				Taxes collected in year levied			10
11	379,143	530,995	553,850	TOTAL RESOURCES	205,128	0	0
			REQUIREMENTS				
12				Acquire/improve real property, build facilities, related costs			12
13				Bank fees			13
14		112,681	503,850	Capital outlay (acquire/improve property, build facilities, related costs)	194,068		14
15			50,000	Materials and services, including bank fees	11,060		15
16							16
17							17
18							18
19							19
20							20
21	0	112,681	553,850	Total Expenses	205,128	0	0
22	379,143	418,314	0	Unappropriated ending fund balance (reserved for future expenditure)	0	0	0
23	379,143	530,995	553,850	TOTAL REQUIREMENTS	205,128	0	0

SPECIAL FUND
Equipment Reserve Fund
Worksheet

Fund dissolved in FY 12-13

Clackamas County SWCD

Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2014-15			3/26/2014
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14	Proposed by Budget Officer		Revised by Budget Committee	Approved by Budget Committee		
				RESOURCES				
				Beginning Fund Balance:				
1	0	Fund dissolved	Fund dissolved	Cash on hand (cash basis) or				1
2	0	Fund dissolved	Fund dissolved	Transfer from General Fund				2
3	0	Fund dissolved	Fund dissolved	Interest from LGIP-Equipment Reserve Fund				3
4								4
5								5
6	0	0	0	Total resources, except taxes to be levied	0	0	0	6
7				Taxes necessary to balance				7
8				Taxes collected in year levied				8
9	0	0	0	TOTAL RESOURCES	0	0	0	9
				REQUIREMENTS				
10		Fund dissolved	Fund dissolved	Purchase of capital asset equipment				10
11		Fund dissolved	Fund dissolved	New pickup truck				11
12			Fund dissolved	Fund dissolved; balance transferred to GF in FY 12-13				12
13								13
14								14
15								15
16								16
17								17
18	0	0	0	Total Expenses	0	0	0	18
19	0	Fund dissolved	Fund dissolved	Reserved for future expenditure	0	0	0	19
20	0	0	0	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.

Agency Fund

Worksheet

CCSWCD serving as fiscal agent only

Fund has been discontinued

Clackamas County SWCD

			RESOURCE AND REQUIREMENTS				3/26/2014		
Historical Data			DESCRIPTION	Budget for Next Year 2014-15					
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Revised by Budget Committee	Approved by Budget Committee			
			RESOURCES						
			Beginning Fund Balance:						
1	Fund discontinued		0	Cash on hand (cash basis) or				1	
2	Fund discontinued		0	Working capital (accrual basis)				2	
3	Fund discontinued		0	Transfer from General Fund				3	
4	Fund discontinued		0	Interest from Bank, Money Market Accounts				4	
5	Fund discontinued		0	GOCWC grants: CCSWCD serving as fiscal agent				5	
6	Fund discontinued		0	Other Partners: CCSWCD serving as fiscal agent				6	
7	Fund discontinued		0	Total resources, except taxes to be levied	0	0	0	7	
8	Fund discontinued		0	Taxes necessary to balance				8	
9	Fund discontinued		0	Taxes collected in year levied				9	
10	0	0	0	TOTAL RESOURCES	0	0	0	10	
				REQUIREMENTS					
11	Fund discontinued		0	GOCWC: CCSWCD serving as fiscal agent				11	
12	Fund discontinued		0	Other Partners: CCSWCD serving as fiscal agent				12	
13	Fund discontinued		0	Transfer to General Fund				13	
14	Fund discontinued		0					14	
15	Fund discontinued		0					15	
16	Fund discontinued		0					16	
17	Fund discontinued		0					17	
18	Fund discontinued		0					18	
19	0	0	0	Total Expenses	0	0	0	19	
20	0	0	0	Ending Fund Balance	0	0	0	20	
21	0	0	0	TOTAL REQUIREMENTS	0	0	0	21	

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