

**GENERAL FUND:
RESOURCES**



5/20/2014

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	Approved by Budget Committee	Adopted by Governing Body		
			RESOURCES					
1	1,811,912	1,805,717	1,626,960	Beginning fund balance: Cash on hand (cash basis) or	1,473,836	1,465,531	1,465,531	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	7,100	7,100	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	70,930	OWEB/ODA allocations to SWCDs (combined)	70,930	70,930	70,930	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	2,000	2,000	15
16	0	0	0	Cooperative Weed Mgmt Area partnership	20,000	20,000	20,000	16
17	0	0	0		0	0	0	17
18	1,887,367	1,891,319	1,706,140	Total resources, except taxes to be levied	1,573,866	1,565,561	1,565,561	18
19	0	0	1,790,500	Taxes necessary to balance	1,912,588	1,911,011	1,911,011	19
20	1,592,696	1,785,772	0	Taxes collected in year levied	0	0	0	20
21	3,480,063	3,677,091	3,496,640	TOTAL RESOURCES	3,486,454	3,476,572	3,476,572	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**



5/20/2014

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	Approved by Budget Committee	Adopted by Governing Body	
			PERSONNEL SERVICES				
1	314,534	307,544	District Operations Department: 4.0 FTE	405,689	405,051	405,051	1
2	662,495	745,350	Conservation Services Department: 9.5 FTE	878,549	876,645	876,645	2
3	0	0	Land Management Department: 0.0 FTE	0	0	0	3
4	977,029	1,052,894	TOTAL PERSONNEL SERVICES	1,284,238	1,281,696	1,281,696	4
5			TOTAL FTE count for FY 14-15: 13.5				5
			MATERIALS AND SERVICES				
6	168,791	106,634	District Operations Dept.	122,315	122,315	122,315	6
7	241,130	195,662	Conservation Services Dept.	215,900	215,900	215,900	7
8	0	0	Land Management Dept.	68,000	68,000	68,000	8
9	409,921	299,694	TOTAL MATERIALS & SERVICES	406,215	406,215	406,215	9
			CAPITAL OUTLAY				
10	26,686	14,706	District Operations Dept.	12,700	12,700	12,700	10
11	0	13,000	Conservation Services Dept.	45,500	45,500	45,500	11
12	0	0	Land Management Dept.	12,000	12,000	12,000	12
13	26,686	27,706	TOTAL CAPITAL OUTLAY	70,200	70,200	70,200	13
14	0	0	DEBT SERVICE	0	0	0	14
			TRANSFERRED TO OTHER FUNDS				
15	135,324	528,570	Transfer to Conservation Fund	490,000	482,000	482,000	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	75,000	75,000	16
17	120,000	150,000	Transfer to Building Reserve Fund	100,000	100,000	100,000	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>	Transfer to Conservation Investment Dept	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	19
20	<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>	Transfer to Agency Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	21
22	255,324	678,570	TOTAL TRANSFERS	665,000	657,000	657,000	22
23	0	0	OPERATING CONTINGENCY	0	0	0	23
24	1,811,103	1,618,227	Ending balance (prior years)	0	0	0	24
25	0	0	UNAPPROPRIATED ENDING FUND BALANCE	1,060,801	1,061,461	1,061,461	25
26		40,000	Reserved for future expenditure: committed to capital equipment	0	0	0	26
27	3,480,063	3,677,091	TOTAL REQUIREMENTS	3,486,454	3,476,572	3,476,572	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**



5/20/2014

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	Approved by Budget Committee	Adopted by Governing Body		
			PERSONNEL SERVICES					
1	712,468	750,937	798,385	Salaries and wages (13.5 FTE in FY 14-15)	846,441	846,441	846,441	1
2	82,962	90,639	95,805	Payroll liabilities (District share of taxes)	112,377	112,377	112,377	2
3	113,220	154,369	161,160	Employee benefits	188,576	188,576	188,576	3
4	49,666	55,742	55,760	Deferred compensation - Employer contribution	58,849	58,849	58,849	4
5	18,713	1,207	10,000	Temporary employees & interns	15,000	15,000	15,000	5
6	0	0	47,525	COLAs and merit increases for staff	62,995	60,453	60,453	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	1,281,696	1,281,696	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	110,000	110,000	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	124,500	124,500	13
14	6,723	8,504	13,000	Fuel/maint/repair of District vehicles/equipment	15,000	15,000	15,000	14
15	2,545	3,430	5,000	Rent space: meetings, workshops, events	4,000	4,000	4,000	15
16	7,056	9,264	10,000	Insurance	14,500	14,500	14,500	16
17	8,251	16,345	13,000	Office supplies & non-capitalized equipment	28,015	28,015	28,015	17
18	9,160	24,115	16,500	Program supplies	18,500	18,500	18,500	18
19	1,363	5,463	7,000	Postage/delivery	5,500	5,500	5,500	19
20	3,770	4,114	5,000	Printing, production	4,900	4,900	4,900	20
21	9,042	6,218	16,000	Media, advertising, marketing	11,000	11,000	11,000	21
22	11,105	13,892	20,000	Dues, subscriptions, licenses	18,800	18,800	18,800	22
23	12,127	23,268	30,000	Staff training and related expenses	24,000	24,000	24,000	23
24	9,033	4,376	9,000	Director training and related expenses	7,000	7,000	7,000	24
25	12,017	2,767	3,500	Staff transportation & related expenses (not training related)	6,600	6,600	6,600	25
26	<i>Incl. in line 24</i>	<i>Incl. in line 24</i>	4,000	Director business expenses	1,800	1,800	1,800	26
27	4,505	4,965	6,500	Volunteer/cooperator recognition	7,500	7,500	7,500	27
28	545	424	1,300	Bank fees, interest paid	600	600	600	28
29	0	4,000	4,000	Scholarships	4,000	4,000	4,000	29
30	409,921	299,694	368,800	TOTAL MATERIALS AND SERVICES	406,215	406,215	406,215	30
			CAPITAL OUTLAY					
31	26,686	1,257	15,000	Office equipment	6,500	6,500	6,500	31
32	0	0	10,000	Field equipment	29,700	29,700	29,700	32
33	0	26,449	0	Vehicles	34,000	34,000	34,000	33
34	26,686	27,706	25,000	TOTAL CAPITAL OUTLAY	70,200	70,200	70,200	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	482,000	482,000	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	75,000	75,000	37
38	120,000	150,000	100,000	Transfer to Building Reserve Fund	100,000	100,000	100,000	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	657,000	657,000	43
44	0	0	60,000	OPERATING CONTINGENCY	0	0	0	44
45	1,811,103	1,618,227		Ending balance (prior years)	0	0	0	45
46			1,144,205	UNAPPROPRIATED ENDING FUND BALANCE	1,060,801	1,061,461	1,061,461	46
47			40,000	Reserved for future expenditure: committed to capital equipment	0	0	0	47
48	3,480,063	3,677,091	3,496,640	TOTAL REQUIREMENTS	3,486,454	3,476,572	3,476,572	48

**GENERAL FUND:
DETAILED EXPENDITURES**



5/20/2014

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	Approved by Budget Committee	Adopted by Governing Body		
			PERSONNEL SERVICES					
1	231,588	223,391	268,075	Salaries and wages (4.0 FTE in FY 14-15)	265,080	265,080	265,080	1
2	26,548	28,149	32,170	Payroll liabilities (District share of taxes)	34,800	34,800	34,800	2
3	43,172	39,031	48,960	Employee benefits	65,492	65,492	65,492	3
4	13,226	16,171	18,095	Deferred compensation - Employer contribution	19,544	19,544	19,544	4
5		802		Temporary Employees & Interns				5
6			14,095	COLAs and merit increases for staff (incl taxes & def comp)	20,773	20,135	20,135	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	405,051	405,051	9
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	25,000	25,000	11
12				Partner support				12
13	92,442	29,281	32,500	Rent, utilities, telecom, storage, maintenance	33,500	33,500	33,500	13
14	2,219	2,551	4,000	Fuel/maint/repair of District vehicles/equipment	5,000	5,000	5,000	14
15		53		Rent space: meetings, workshops, events				15
16	2,328	2,779	3,000	Insurance	4,000	4,000	4,000	16
17	5,528	12,175	5,000	Office supplies & non-capitalized equipment	8,015	8,015	8,015	17
18		110	500	Program supplies & non-capitalized equipment	500	500	500	18
19	450	1,906	1,800	Postage/delivery	2,000	2,000	2,000	19
20	1,244	1,234	2,000	Printing, production	1,800	1,800	1,800	20
21	4,521	2,732	6,000	Media, advertising, marketing	3,000	3,000	3,000	21
22	5,553	10,542	15,000	Dues, subscriptions, licenses	15,000	15,000	15,000	22
23	5,454	3,971	8,000	Staff training and related expenses	8,000	8,000	8,000	23
24	9,033	4,376	9,000	Director training and related expenses	7,000	7,000	7,000	24
25	3,966	332	500	Staff transportation & related expenses (not training related)	1,600	1,600	1,600	25
26	<i>Incl. in line 24</i>	2,602	4,000	Director business expenses	1,800	1,800	1,800	26
27	4,505	4,965	6,500	Volunteer/Board/staff/cooperator recognition	5,500	5,500	5,500	27
28	545	424	1,300	Bank fees, interest paid	600	600	600	28
29		4,000	4,000	Scholarships				29
30	168,791	106,634	133,100	TOTAL MATERIALS AND SERVICES	122,315	122,315	122,315	30
			CAPITAL OUTLAY					
31	26,686	1,257	10,000	Office equipment	5,000	5,000	5,000	31
32			2,000	Field equipment	7,700	7,700	7,700	32
33		13,449		Vehicles				33
34	26,686	14,706	12,000	TOTAL CAPITAL OUTLAY	12,700	12,700	12,700	34
			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>	38
39	0	0	0	TOTAL TRANSFERS	0	0	0	39
40			20,000	OPERATING CONTINGENCY				40
41	510,011	428,884	546,495	TOTAL EXPENDITURES	540,704	540,066	540,066	41
42				Ending balance (prior years)				42
43			263,248	UNAPPROPRIATED ENDING FUND BALANCE	227,096	226,828	226,828	43
44			20,000	Reserved for future expenditure: committed to capital equipment				44
45	510,011	428,884	829,743	TOTAL REQUIREMENTS	767,800	766,894	766,894	45

**GENERAL FUND:
DETAILED EXPENDITURES**



5/20/2014

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	Approved by Budget Committee	Adopted by Governing Body		
				PERSONNEL SERVICES				
1	480,880	527,546	530,310	Salaries and wages (9.5 FTE in FY 14-15)	581,361	581,361	581,361	1
2	56,414	62,490	63,635	Payroll liabilities (District share of taxes)	77,577	77,577	77,577	2
3	70,048	115,338	112,200	Employee benefits	123,084	123,084	123,084	3
4	36,440	39,571	37,665	Deferred compensation - Employer contribution	39,305	39,305	39,305	4
5	18,713	405	10,000	Temporary employees & interns	15,000	15,000	15,000	5
6			33,430	COLAs and merit increases for staff (incl taxes & def comp)	42,222	40,318	40,318	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	876,645	876,645	9
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	65,000	65,000	11
12	137,513			Partner support				12
13		68,322	82,500	Rent, utilities, telecomm, storage, maintenance	70,000	70,000	70,000	13
14	4,504	5,953	9,000	Fuel/maint/repair of District vehicles/equipment	7,500	7,500	7,500	14
15	2,545	3,377	5,000	Rent space: meetings, workshops, events	4,000	4,000	4,000	15
16	4,728	6,485	7,000	Insurance	7,000	7,000	7,000	16
17	2,723	4,170	8,000	Office supplies & non-capitalized equipment	5,000	5,000	5,000	17
18	9,160	24,005	16,000	Program supplies & non-capitalized equipment	18,000	18,000	18,000	18
19	913	3,557	5,200	Postage/delivery	3,500	3,500	3,500	19
20	2,526	2,880	3,000	Printing, production	3,100	3,100	3,100	20
21	4,521	3,486	10,000	Media, advertising, marketing	8,000	8,000	8,000	21
22	5,552	3,350	5,000	Dues, subscriptions, licenses	3,800	3,800	3,800	22
23	6,673	19,297	22,000	Staff training and related expenses	16,000	16,000	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	5,000	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	215,900	215,900	30
			CAPITAL OUTLAY					
31			5,000	Office equipment	1,500	1,500	1,500	31
32			8,000	Field equipment	10,000	10,000	10,000	32
33		13,000		Vehicles	34,000	34,000	34,000	33
34	0	13,000	13,000	TOTAL CAPITAL OUTLAY	45,500	45,500	45,500	34
			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>	38
39	0	0	0	TOTAL TRANSFERS	0	0	0	39
40			40,000	OPERATING CONTINGENCY				40
41	903,625	954,012	1,075,940	TOTAL EXPENDITURES	1,139,949	1,138,045	1,138,045	41
42				Ending balance (prior years)				42
43			517,970	UNAPPROPRIATED ENDING FUND BALANCE	478,779	477,979	477,979	43
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	1,616,024	1,616,024	45

**GENERAL FUND:
DETAILED EXPENDITURES**



5/20/2014

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	Approved by Budget Committee	Adopted by Governing Body	
				PERSONNEL SERVICES			
			Salaries and wages (0.0 FTE in FY 14-15)				1
			Payroll liabilities (District share of taxes)				2
			Employee benefits				3
			Deferred compensation - Employer contribution				4
			Temporary employees & interns				5
			COLAs and merit increases for staff (incl taxes & def comp)				6
			Compensated absences (annual leave)				7
			Salary adjustments (includes related taxes & def comp)				8
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	9
			Total FTE count for FY 14-15 is 0.0				10
			MATERIALS AND SERVICES				
			Contracted services (e.g., seasonal work, general design work, professional meeting facilitation, outreach)	20,000	20,000	20,000	11
			Partner support				12
			Rent, utilities, telecomm, storage, maintenance	21,000	21,000	21,000	13
			Fuel/maint/repair of District farm equipment	2,500	2,500	2,500	14
			Rent space: meetings, workshops, events				15
			Insurance	3,500	3,500	3,500	16
			Office supplies & non-capitalized equipment	15,000	15,000	15,000	17
			Program supplies & non-capitalized equipment				18
			Postage/delivery				19
			Printing, production				20
			Media, advertising, marketing				21
			Dues, subscriptions, licenses				22
			Staff training and related expenses				23
			Director training and related expenses				24
			Staff transportation & related expenses (not training related)				25
			Director business expenses				26
			Volunteer/cooperator recognition	2,000	2,000	2,000	27
			Bank fees, interest paid				28
			Scholarships	4,000	4,000	4,000	29
0	0	0	TOTAL MATERIALS AND SERVICES	68,000	68,000	68,000	30
			CAPITAL OUTLAY				
			Office equipment				31
			Field equipment	12,000	12,000	12,000	32
			Vehicles				33
			TOTAL CAPITAL OUTLAY	12,000	12,000	12,000	34
			TRANSFERRED TO OTHER FUNDS				
			Transfer to Conservation Fund				35
			Transfer to Working Lands Legacy Fund				36
			Transfer to Building Reserve Fund				37
			<i>Discontinued</i> Transfer to Equipment Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	38
		0	TOTAL TRANSFERS	0	0	0	39
			OPERATING CONTINGENCY				40
0	0	0	TOTAL EXPENDITURES	80,000	80,000	80,000	41
			Ending balance (prior years)				42
			UNAPPROPRIATED ENDING FUND BALANCE	33,600	33,600	33,600	43
			Reserved for future expenditure: committed to capital equipment				44
0	0	0	TOTAL REQUIREMENTS	113,600	113,600	113,600	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**



5/20/2014

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	Approved by Budget Committee	Adopted by Governing Body	
RESOURCES							
1	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1
2	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	482,000	482,000	3
4	0	88,973	11,457 Milk Creek project grants (combined)	8,995	8,995	8,995	4
5	17,659	29,249	0 OWEB Small Grants (combined) revenue for this FY	16,450	16,450	16,450	5
6	0	45,000	177,000 Disbursements from DEQ CWSRF program	100,000	100,000	100,000	6
7	0	10,452	42,600 Conservation Loans: principal received from borrowers	31,430	29,930	29,930	7
8	0	88	2,875 Conservation Loans: interest received from borrowers	1,525	1,465	1,465	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	2,960	2,960	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	641,800	641,800	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	641,800	641,800	18
			REQUIREMENTS				
19			190,000 Wildlife Habitat Conservation	155,000	155,000	155,000	19
20			163,000 Weed Management	160,000	160,000	160,000	20
21			192,619 Water Quality (various conservation practices)	120,000	120,000	120,000	21
22			42,613 Water Quantity	20,000	22,000	22,000	22
23			60,000 Stormwater Management	40,000	40,000	40,000	23
24			60,000 Soil Quality and Soil Conservation	25,000	27,000	27,000	24
25			107,000 Partner Programs	105,000	108,000	108,000	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 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	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	632,000	632,000	37
38	(5,387)	64,235	50,000 Unappropriated ending fund balance (reserved for future expenditure) -- funds needed from July-November 2015	24,520	9,800	9,800	38
39	152,983	725,231	865,232 TOTAL REQUIREMENTS	649,520	641,800	641,800	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**



5/20/2014

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	Approved by Budget Committee	Adopted by Governing Body		
				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	2
3				Earning from temporary investments	0	0	0	3
4				Transferred from General Fund	75,000	75,000	75,000	4
5				Interest	0	0	0	5
6				Donations to acquire land and/or cons. easements	0	0	0	6
7				Grants to acquire land and/or conservation easements	0	0	0	7
8				Total resources, except taxes to be levied	75,000	75,000	75,000	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	50,000	50,000	12
13				Purchase/acquire land for conservation	0	0	0	13
14				Capital outlay (improve/maintain property and easements, related costs)	5,000	5,000	5,000	14
15				Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	20,000	20,000	20,000	15
16					0	0	0	16
17					0	0	0	17
18					0	0	0	18
19					0	0	0	19
20					0	0	0	20
21				0	0	0	Total Expenses	75,000
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	75,000	75,000	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**



5/20/2014

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 2014-15				
Actual 2nd Preceding Year 2011/12	Actual 1st Preceding Year 2012/13	Adopted Budget Year 2013/14		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
RESOURCES								
1	257,597	379,143	452,150	Beginning fund balance: Cash on hand (cash basis) or	104,728	98,955	98,955	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	100,000	100,000	4
5	1,546	1,852	1,700	Interest	400	400	400	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	199,355	199,355	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	199,355	199,355	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	188,295	188,295	14
15	0	0	50,000	Materials and services, including bank fees	11,060	11,060	11,060	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	199,355	199,355	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	199,355	199,355	23

**SPECIAL FUND:
Equipment Reserve Fund**



5/20/2014

Historical Data				This fund was dissolved in FY 2012-2013	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		Approved by Budget Committee	Adopted by Governing Body		
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**



5/20/2014

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	Approved by Budget Committee	Adopted by Governing Body		
				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

5/20/2014

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		Approved by Budget Committee	Adopted by Governing Body		
				Beginning Fund Balance:				
1	1,811,912	1,805,717	1,626,960	Available cash on hand (cash basis) or	1,473,836	1,465,531	1,465,531	1
2				Net working capital (accrual basis)				2
3				Previously levied taxes estimated to be received				3
4								4
				OTHER RESOURCES				
5	8,400	8,390	8,250	Interest income	7,100	7,100	7,100	5
6				Grant income to General Fund				6
7				Accrual to cash conversion adjustment (income)				7
8	67,034			Other income				8
9		(2,333)		Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)				9
10	Incl. in line 8	50,000	50,000	OWEB/ODA grant: TA/LMA	50,000	50,000	50,000	10
11	Incl. in line 8	20,930	20,930	OWEB/ODA grant: District Operations & Admin	20,930	20,930	20,930	11
12			Included in line 11	OWEB/ODA grant: Annual Work Plan support	Included in line 11	Included in line 11	Included in line 11	12
13				NRCS CIG grant for Northwoods Nursery				13
14		7,703		Water Environment Services (riparian outreach/restor.)				14
15				Transfer from discontinued Equipment Reserve Fund				15
16	21	912		Misc Income				16
17				Rental/donations received re: farm equipment lent out	2,000	2,000	2,000	17
18				Cooperative Weed Mgmt Area partnership	20,000	20,000	20,000	18
19								19
20	1,887,367	1,891,319	1,706,140	Total resources, except taxes to be levied	1,573,866	1,565,561	1,565,561	20
21			1,790,500	Taxes necessary to balance	1,912,588	1,911,011	1,911,011	21
22	1,592,696	1,785,772		Taxes collected in year levied				22
23	3,480,063	3,677,091	3,496,640	TOTAL RESOURCES	3,486,454	3,476,572	3,476,572	23

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. \$1,911,011.

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		DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee
			RESOURCES			
			Beginning Fund Balance:			
			Cash on hand (cash basis) or			
			Working capital			
135,324	528,570	590,000	Transferred from General Fund	490,000	482,000	482,000
	22,628	7,952	Milk Creek project grant: OWEB restoration grant	5,490	5,490	5,490
	31,545	3,505	Milk Creek project grant: DEQ 319	3,505	3,505	3,505
	34,800		Milk Creek project grant: ODOT			
17,659	29,249		OWEB Small Grants (combined) revenue for this FY	16,450	16,450	16,450
	45,000	177,000	Disbursements from DEQ CWSRF program	100,000	100,000	100,000
	10,452	42,600	Conservation Loans: principal received from borrowers	31,430	29,930	29,930
	88	2,875	Conservation Loans: interest received from borrowers	1,525	1,465	1,465
			Interest from bank accounts			
		10,000	Corral Creek project grants			
	22,899		Other grants and reimbursements	1,120	2,960	2,960
		31,300	Mt. Scott Creek project grants		0	0
152,983	725,231	865,232	Total resources, except taxes to be levied	649,520	641,800	641,800
0			Taxes necessary to balance		0	
0			Taxes collected in year levied			
152,983	725,231	865,232	TOTAL RESOURCES	649,520	641,800	641,800
			REQUIREMENTS			
		190,000	Wildlife Habitat Conservation	155,000	155,000	155,000
		163,000	Weed Management	160,000	160,000	160,000
		192,619	Water Quality (various conservation practices)	120,000	120,000	120,000
		42,613	Water Quantity	20,000	22,000	22,000
		60,000	Stormwater Management	40,000	40,000	40,000
		60,000	Soil Quality and Soil Conservation	25,000	27,000	27,000
		107,000	Partner Programs	105,000	108,000	108,000
			Payments to DEQ CWSRF program			
158,370	169,509		Cooperator assistance (not including loans for conservation practices)			
Appears in Cons Svcs line 11	155,677		Partner assistance			
Appears in Cons Svcs Line 10	104,570		Contracted services (e.g., weed control, engineering, design/consultation, cultural resources assessment)			
	172,082		Milk Creek project			
In Line 27 above			OWEB small grant projects			
	59,158		Conservation loans			
			Other			
158,370	660,996	815,232	Total Expenses (See note on line 16)	625,000	632,000	632,000
(5,387)	64,235	50,000	Unappropriated ending fund balance (reserved for future expenditure) -- funds needed from July-November 2015	24,520	9,800	9,800
152,983	725,231	865,232	TOTAL REQUIREMENTS	649,520	641,800	641,800

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	Actual 1st Preceding	Adopted Budget	DESCRIPTION		Budget for Next Year 2014-15		5/20/2014	
Year 2011/12	Year 2012/13	Year 2013/14	RESOURCES	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
			Beginning Fund Balance:					
1			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	75,000	75,000	4	
5	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	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	75,000	75,000	8
9				Taxes necessary to balance			9	
10				Taxes collected in year levied			10	
11	0	0	0	TOTAL RESOURCES	75,000	75,000	75,000	11
				REQUIREMENTS				
12				Purchase/acquire conservation easements	50,000	50,000	50,000	12
13				Purchase/acquire land for conservation				13
14				Capital outlay (improve/maintain property and easements, related costs)	5,000	5,000	5,000	14
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	20,000	20,000	20,000	15
16							16	
17							17	
18							18	
19							19	
20							20	
21	0	0	0	Total Expenses	75,000	75,000	75,000	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	75,000	75,000	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

5/20/2014

Budget for Next Year 2014-15

Historical Data			DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
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	98,955	98,955	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	100,000	100,000	4
5	1,546	1,852	1,700	Interest	400	400	400	5
6	0							6
7	0							7
8	379,143	530,995	553,850	Total resources, except taxes to be levied	205,128	199,355	199,355	8
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	199,355	199,355	11
			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	188,295	188,295	14
15			50,000	Materials and services, including bank fees	11,060	11,060	11,060	15
16								16
17								17
18								18
19								19
20								20
21	0	112,681	553,850	Total Expenses	205,128	199,355	199,355	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	199,355	199,355	23

SPECIAL FUND
Equipment Reserve Fund
Worksheet

Fund dissolved in FY 12-13

Clackamas County SWCD

RESOURCE AND REQUIREMENTS

5/20/2014

Historical Data

Budget for Next Year 2014-15

	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	Approved by Budget Committee	Adopted by Governing Body	
				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.

SPECIAL FUND

Agency Fund

Worksheet

CCSWCD serving as fiscal agent only

Fund has been discontinued

Clackamas County SWCD

				RESOURCE AND REQUIREMENTS	5/20/2014			
		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	Approved by Budget Committee	Adopted by Governing Body	
				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.