

**GENERAL FUND:  
RESOURCES**



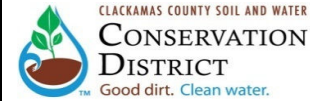
3/22/15 3pm

Historical Data			RESOURCE DESCRIPTION	Budget for fiscal year 2015-16				
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1			<b>RESOURCES</b>				1	
2	0	0	1,421,311	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2
3	1,811,104	1,541,923	0	Beginning fund balance: Working capital (accrual basis)	1,050,491	0	0	3
4	0	0	0	Previously levied taxes estimated to be received	0	0	0	4
5	0	0	0		0	0	0	5
6				<b>OTHER RESOURCES</b>				6
7	8,390	7,505	7,100	Interest income	7,500	0	0	7
8	0	3,000	0	Grant income to General Fund	0	0	0	8
9	(81,690)	0	0	Cash to accrual conversion adjustment	0	0	0	9
10	0	0	0	Other income	220,000	0	0	10
11	(2,333)	0	0	Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)	0	0	0	11
12	70,930	70,930	70,930	OWEB/ODA allocations to SWCDs (combined)	70,930	0	0	12
13	7,703	0	0	Water Environment Services	0	0	0	13
14	912	1,911	0	Reimbursements	1,000	0	0	14
15	0	835	500	Rental/donations received re: farm equipment lent out	2,000	0	0	15
16	0	0	30,000	Support from Partners	55,000	0	0	16
17	<b>1,815,016</b>	<b>1,626,104</b>	<b>1,529,841</b>	Total resources, except taxes to be levied	<b>1,406,921</b>	<b>0</b>	<b>0</b>	17
18	0	0	1,928,902	Taxes necessary to balance	1,995,736	0	0	18
19	1,785,772	1,873,872	0	Taxes collected in year levied	0	0	0	19
20	<b>3,600,788</b>	<b>3,499,976</b>	<b>3,458,743</b>	<b>TOTAL RESOURCES</b>	<b>3,402,657</b>	<b>0</b>	<b>0</b>	20

NOTE: Since FY 2012-13, the District's financial accounting and audits have been done on an accrual basis. Accrual basis is a method of accounting that recognizes transactions when they occur. Budgets prior to FY 2015-16 were prepared on a cash basis. Cash basis recognizes revenues when received, and expenditures are accounted for only when paid. The budget for FY 2015-16 is prepared on an accrual basis.

1/14/15: Revised estimate of taxes to be received in FY 1415 (based on info from Tax Assessor): between \$1,927,358 and \$1,947,862.

**GENERAL FUND:  
SUMMARY OF EXPENDITURES**



3/22/15 3pm

Historical Data			By Department, and Expenditures Not Allocated to Any Department, Showing Totals	Budget for fiscal year 2015-16			
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1			<b>PERSONNEL SERVICES</b>				1
2	307,544	360,949	District Operations Department: 4.5 FTE	454,470	0	0	2
3	745,350	761,936	Conservation Services Department: 10.0 FTE	916,629	0	0	3
4	0	0	Land Management Department: 0.0 FTE	0	0	0	4
5		0	Not Allocated to Any Department	0	0	0	5
6	<b>1,052,894</b>	<b>1,122,885</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,371,099</b>	<b>0</b>	<b>0</b>	<b>6</b>
7	<b>13.00</b>	<b>14.00</b>	<b>TOTAL FTE count for FY 15-16: 14.5</b>	<b>14.50</b>	<b>0.00</b>	<b>0.00</b>	<b>7</b>
8			<b>MATERIALS AND SERVICES</b>				8
9	106,634	159,409	District Operations Dept.	127,735	0	0	9
10	195,662	155,983	Conservation Services Dept.	250,300	0	0	10
11	0	0	Land Management Dept.	60,500	0	0	11
12		0	Not Allocated to Any Department	0	0	0	12
13	<b>299,694</b>	<b>315,392</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>438,535</b>	<b>0</b>	<b>0</b>	<b>13</b>
14			<b>CAPITAL OUTLAY</b>				14
15	14,706	17,620	District Operations Dept.	5,000	0	0	15
16	13,000	2,713	Conservation Services Dept.	25,000	0	0	16
17	0	0	Land Management Dept.	10,000	0	0	17
18		0	Not Allocated to Any Department	0	0	0	18
19	<b>27,706</b>	<b>20,333</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>19</b>
20			<b>DEBT SERVICE</b>				20
21	0	0	Not Allocated to a Dept: Beaver Creek farm loan: Shown in Building Reserve Fund in FY 1516	0	0	0	21
22	0	0		0	0	0	22
23	0	0		0	0	0	23
24	0	0		0	0	0	24
25	<b>0</b>	<b>0</b>	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
26			<b>TRANSFERRED TO OTHER FUNDS</b>				26
27	528,570	590,000	Transfer to Conservation Fund	692,977	0	0	27
28	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	Transfer to Working Lands Legacy Fund	50,000	0	0	28
29	150,000	100,000	Transfer to Building Reserve Fund	50,000	0	0	29
30	<b>678,570</b>	<b>690,000</b>	<b>TOTAL TRANSFERS</b>	<b>792,977</b>	<b>0</b>	<b>0</b>	<b>30</b>
31	0	0	<b>OPERATING CONTINGENCY</b>	0	0	0	31
32	1,541,923	1,351,366	Ending balance (prior years)	0	0	0	32
33	0	1,106,414	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	760,046	0	0	33
34		0	Reserved for future expenditure	0	0	0	34
35	<b>3,600,787</b>	<b>3,499,976</b>	<b>TOTAL REQUIREMENTS</b>	<b>3,402,657</b>	<b>0</b>	<b>0</b>	<b>35</b>

Details regarding District Operations department are on page 4, Conservation Services department on page 5, Land Management department on page 6, and Not Allocated to Any Department on page 7.

**GENERAL FUND:  
SUMMARY OF EXPENDITURES**



3/22/15 3pm

Historical Data			By Object Classification, Showing Details	Budget for fiscal year 2015-16				
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
			<b>PERSONNEL SERVICES</b>					
1						1		
2	750,937	805,650	846,441	Salaries and wages (14.5 FTE in FY 15-16)	880,435	0	0	2
3	90,639	85,593	112,377	Payroll liabilities (District share of taxes)	118,225	0	0	3
4	154,369	163,425	188,576	Employee benefits	212,659	0	0	4
5	55,742	56,048	58,849	Deferred compensation - Employer contribution	62,072	0	0	5
6	1,207	12,169	15,000	Temporary employees & interns	34,000	0	0	6
7	0	0	60,453	COLAs and merit increases for staff	63,708	0	0	7
8	0	0	0	Compensated absences (annual leave)	0	0	0	8
9	0	0	0	Salary adjustments (includes related taxes & def comp)	0	0	0	9
10	<b>1,052,894</b>	<b>1,122,885</b>	<b>1,281,696</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,371,099</b>	<b>0</b>	<b>0</b>	10
11	<b>13.00</b>	<b>14.00</b>	<b>13.50</b>	Total FTE count for FY 15-16 is 14.5	<b>14.50</b>	<b>0.00</b>	<b>0.00</b>	11
			<b>MATERIALS AND SERVICES</b>					
12								12
13	70,946	45,775	140,000	Contracted services	87,000	0	0	13
14	0	0	0	Partner support	26,000	0	0	14
15	97,603	109,441	120,500	Rent, utilities, telecomm, storage, maint.	124,000	0	0	15
16	8,504	13,010	19,000	Fuel/maint/repair of District vehicles/equipment	21,500	0	0	16
17	3,430	2,512	4,000	Rent space: meetings, workshops, events	5,000	0	0	17
18	9,264	7,238	14,500	Insurance	14,000	0	0	18
19	16,345	11,108	35,615	Office/farm supplies & non-capitalized equipment	20,835	0	0	19
20	24,115	40,068	29,800	Program supplies	27,000	0	0	20
21	5,463	3,337	5,500	Postage/delivery	5,000	0	0	21
22	4,114	3,807	9,900	Printing, production	6,300	0	0	22
23	6,218	8,251	11,000	Media, advertising, marketing	11,500	0	0	23
24	13,892	21,620	18,800	Dues, subscriptions, licenses	30,000	0	0	24
25	23,268	21,858	24,000	Staff training and related expenses	27,000	0	0	25
26	4,376	6,924	7,000	Director training and related expenses	8,000	0	0	26
27	2,767	7,341	6,600	Staff transportation & related expenses (not training related)	8,000	0	0	27
28	<i>Incl. in line 24</i>	3,083	1,800	Director business expenses	5,000	0	0	28
29	4,965	5,533	7,500	Volunteer/cooperator recognition	5,800	0	0	29
30	424	486	600	Bank fees, interest paid	2,600	0	0	30
31	4,000	4,000	4,000	Scholarships	4,000	0	0	31
32	<b>299,694</b>	<b>315,392</b>	<b>460,115</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>438,535</b>	<b>0</b>	<b>0</b>	32
			<b>CAPITAL OUTLAY</b>					
33								33
34	1,257	7,002	36,500	Office equipment/capitalized building repairs	5,000	0	0	34
35	0	13,331	46,700	Field equipment	35,000	0	0	35
36	26,449	0	20,000	Vehicles	0	0	0	36
37	<b>27,706</b>	<b>20,333</b>	<b>103,200</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	37
			<b>DEBT SERVICE</b>					
38								38
39	0	0	40,376	Not Allocated to a Dept: Beaver Creek farm loan: Shown in Building Reserve Fund in FY 1516	0	0	0	39
40	0	0	0		0	0	0	40
41	0	0	0		0	0	0	41
42	0	0	0		0	0	0	42
43	<b>0</b>	<b>0</b>	<b>40,376</b>	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	43
			<b>TRANSFERRED TO OTHER FUNDS</b>					
44								44
45	528,570	590,000	321,942	Transfer to Conservation Fund	692,977	0	0	45
46	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	75,000	Transfer to Working Lands Legacy Fund	50,000	0	0	46
47	150,000	100,000	70,000	Transfer to Building Reserve Fund	50,000	0	0	47
48	<b>678,570</b>	<b>690,000</b>	<b>466,942</b>	<b>TOTAL TRANSFERS</b>	<b>792,977</b>	<b>0</b>	<b>0</b>	48
49	0	0	0	<b>OPERATING CONTINGENCY</b>	0	0	0	49
50	1,541,923	1,351,366		Ending balance (prior years)	0	0	0	50
51			1,106,414	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	760,046	0	0	51
52			0	Reserved for future expenditure	0	0	0	52
53	<b>3,600,787</b>	<b>3,499,976</b>	<b>3,458,743</b>	<b>TOTAL REQUIREMENTS</b>	<b>3,402,657</b>	<b>0</b>	<b>0</b>	53

**GENERAL FUND:  
DETAILED EXPENDITURES**



3/22/15 3pm

Historical Data			District Operations Department	Budget for fiscal year 2015-16			
	Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1				<b>PERSONNEL SERVICES</b>			1
2	223,391	260,283	265,080	Salaries and wages (4.5 FTE in FY 15-16)	299,148		2
3	28,149	27,390	34,800	Payroll liabilities (District share of taxes)	37,465		3
4	39,031	54,702	65,492	Employee benefits	75,119		4
5	16,171	18,574	19,544	Deferred compensation - Employer contribution	20,891		5
6	802	0		Temporary Employees & Interns	0		6
7			20,135	COLAs and merit increases for staff (incl taxes & def comp)	21,847		7
8				Compensated absences (annual leave)	0		8
9				Salary adjustments (includes related taxes & def comp)	0		9
10	<b>307,544</b>	<b>360,949</b>	<b>405,051</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>454,470</b>	<b>0</b>	<b>0</b>
11	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	Total FTE count for FY 15-16 is 4.5	<b>4.50</b>		
12				<b>MATERIALS AND SERVICES</b>			12
13	22,601	29,746	25,000	Contracted services	20,000		13
14		0		Partner support	0		14
15	29,281	39,072	33,500	Rent, utilities, telecomm, storage, maintenance	38,000		15
16	2,551	6,835	5,000	Fuel/maint/repair of District vehicles/equipment	7,000		16
17	53	0		Rent space: meetings, workshops, events	0		17
18	2,779	2,389	4,000	Insurance	4,000		18
19	12,175	5,410	8,015	Office supplies & non-capitalized equipment	5,835		19
20	110	22,224	500	Program supplies & non-capitalized equipment	2,000		20
21	1,906	1,906	2,000	Postage/delivery	2,000		21
22	1,234	1,147	1,800	Printing, production	1,300		22
23	2,732	1,424	3,000	Media, advertising, marketing	1,500		23
24	10,542	17,835	15,000	Dues, subscriptions, licenses	16,000		24
25	3,971	9,743	8,000	Staff training and related expenses	9,000		25
26	4,376	6,924	7,000	Director training and related expenses	8,000		26
27	332	1,890	1,600	Staff transportation & related expenses (not training related)	2,000		27
28	2,602	3,083	1,800	Director business expenses	5,000		28
29	4,965	5,295	5,500	Volunteer/Board/staff/cooperator recognition	5,500		29
30	424	486	600	Bank fees, interest paid	600		30
31	4,000	4,000		Scholarships	0		31
32	<b>106,634</b>	<b>159,409</b>	<b>122,315</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>127,735</b>	<b>0</b>	<b>0</b>
33				<b>CAPITAL OUTLAY</b>			33
34	1,257	4,289	11,000	Office equipment	5,000		34
35		13,331	7,700	Field equipment	0		35
36	13,449	0	0	Vehicles	0		36
37	<b>14,706</b>	<b>17,620</b>	<b>18,700</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
38				<b>DEBT SERVICE</b>			38
39							39
40							40
41							41
42							42
43	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>
44				<b>TRANSFERRED TO OTHER FUNDS</b>			44
45		0	0	Transfer to Conservation Fund	0	0	0
46		0	0	Transfer to Working Lands Legacy Fund	0	0	0
47		0	0	Transfer to Building Reserve Fund	0	0	0
48	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>
49				<b>OPERATING CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>
50	<b>428,884</b>	<b>537,978</b>	<b>546,066</b>	<b>TOTAL EXPENDITURES</b>	<b>587,205</b>	<b>0</b>	<b>0</b>
51				Ending balance (prior years)			51
52			229,348	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
53			0	Reserved for future expenditure	0	0	0
54	<b>428,884</b>	<b>537,978</b>	<b>775,414</b>	<b>TOTAL REQUIREMENTS</b>	<b>587,205</b>	<b>0</b>	<b>0</b>

**GENERAL FUND:  
DETAILED EXPENDITURES**



3/22/15 3pm

Historical Data			Conservation Services Department		Budget for fiscal year 2015-16		
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			<b>PERSONNEL SERVICES</b>				
			Salaries and wages (10.0 FTE in FY 15-16)	581,287			1
2	527,546	545,367	581,361				2
3	62,490	58,203	77,577	Payroll liabilities (District share of taxes)	80,760		3
4	115,338	108,723	123,084	Employee benefits	137,540		4
5	39,571	37,474	39,305	Deferred compensation - Employer contribution	41,181		5
6	405	12,169	15,000	Temporary employees & interns	34,000		6
7			40,318	COLAs and merit increases for staff (incl taxes & def comp)	41,861		7
8				Compensated absences (annual leave)	0		8
9				Salary adjustments (includes related taxes & def comp)	0		9
10	<b>745,350</b>	<b>761,936</b>	<b>876,645</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>916,629</b>	<b>0</b>	<b>0</b>
11	<b>10.00</b>	<b>10.00</b>	<b>9.50</b>	<b>Total FTE count for FY 15-16 is 10.0</b>	<b>10.00</b>		
			<b>MATERIALS AND SERVICES</b>				
12				Contracted services	40,000		12
13	48,345	16,029	77,000	Partner support	26,000		13
14		0		Rent, utilities, telecomm, storage, maintenance	76,000		14
15	68,322	70,369	70,000	Fuel/maint/repair of District vehicles/equipment	8,000		15
16	5,953	6,175	7,500	Rent space: meetings, workshops, events	5,000		16
17	3,377	2,512	4,000	Insurance	7,000		17
18	6,485	4,849	7,000	Office supplies & non-capitalized equipment	5,000		18
19	4,170	5,698	7,600	Program supplies & non-capitalized equipment	25,000		19
20	24,005	17,844	29,300	Postage/delivery	3,000		20
21	3,557	1,431	3,500	Printing, production	5,000		21
22	2,880	2,660	8,100	Media, advertising, marketing	10,000		22
23	3,486	6,827	8,000	Dues, subscriptions, licenses	14,000		23
24	3,350	3,785	3,800	Staff training and related expenses	18,000		24
25	19,297	12,115	16,000	Director training and related expenses	0		25
26		0		Staff transportation & related expenses (not training related)	6,000		26
27	2,435	5,451	5,000	Director business expenses	0		27
28		0		Volunteer/cooperator recognition	300		28
29		238		Bank fees, interest paid	2,000		29
30		0		Scholarships	0		30
31		0		<b>TOTAL MATERIALS AND SERVICES</b>	<b>250,300</b>	<b>0</b>	<b>0</b>
32	<b>195,662</b>	<b>155,983</b>	<b>246,800</b>				
			<b>CAPITAL OUTLAY</b>				
33				Office equipment	0		33
34		2,713	15,500	Field equipment	25,000		34
35		0	10,000	Vehicles	0		35
36	13,000	0	20,000	<b>TOTAL CAPITAL OUTLAY</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
37	<b>13,000</b>	<b>2,713</b>	<b>45,500</b>				
			<b>DEBT SERVICE</b>				
38							38
39							39
40							40
41							41
42							42
43	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>
44				<b>TRANSFERRED TO OTHER FUNDS</b>			
45			0	Transfer to Conservation Fund	0	0	0
46			0	Transfer to Working Lands Legacy Fund	0	0	0
47			0	Transfer to Building Reserve Fund	0	0	0
48	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>
49			0	<b>OPERATING CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>
50	<b>954,012</b>	<b>920,632</b>	<b>1,168,945</b>	<b>TOTAL EXPENDITURES</b>	<b>1,191,929</b>	<b>0</b>	<b>0</b>
51				Ending balance (prior years)			51
52			<b>490,957</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
53			0	Reserved for future expenditure	0	0	0
54	<b>954,012</b>	<b>920,632</b>	<b>1,659,902</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,191,929</b>	<b>0</b>	<b>0</b>

**GENERAL FUND:  
DETAILED EXPENDITURES**



3/22/15 3pm

Historical Data			Land Management Department	Budget for fiscal year 2015-16		
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>PERSONNEL SERVICES</b>			
			Salaries and wages (0.0 FTE in FY 15-16)	0		
			Payroll liabilities (District share of taxes)			
			Employee benefits			
			Deferred compensation - Employer contribution			
			Temporary employees & interns			
			COLAs and merit increases for staff (incl taxes & def comp)			
			Compensated absences (annual leave)			
			Salary adjustments (includes related taxes & def comp)			
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
0.00	0.00	0.00	Total FTE count for FY 15-16 is 0.0			
			<b>MATERIALS AND SERVICES</b>			
		38,000	Contracted services	27,000		
			Partner support	0		
		17,000	Rent, utilities, telecomm, storage, maintenance	10,000		
		6,500	Fuel/maint/repair of District farm equipment	6,500		
			Rent space: meetings, workshops, events	0		
		3,500	Insurance	3,000		
		20,000	Office/farm supplies & non-capitalized equipment	10,000		
			Program supplies & non-capitalized equipment	0		
			Postage/delivery	0		
			Printing, production	0		
			Media, advertising, marketing	0		
			Dues, subscriptions, licenses	0		
			Staff training and related expenses	0		
			Director training and related expenses	0		
			Staff transportation & related expenses (not training related)	0		
			Director business expenses	0		
		2,000	Volunteer/cooperator recognition	0		
			Bank fees, interest paid	0		
		4,000	Scholarships	4,000		
0	0	91,000	TOTAL MATERIALS AND SERVICES	60,500	0	0
			<b>CAPITAL OUTLAY</b>			
		10,000	Office equipment	0		
		29,000	Field equipment	10,000		
			Vehicles	0		
0	0	39,000	TOTAL CAPITAL OUTLAY	10,000	0	0
			<b>DEBT SERVICE</b>			
0	0	0	TOTAL DEBT SERVICE	0	0	0
			<b>TRANSFERRED TO OTHER FUNDS</b>			
		0	Transfer to Conservation Fund	0	0	0
		0	Transfer to Working Lands Legacy Fund	0	0	0
		0	Transfer to Building Reserve Fund	0	0	0
0	0	0	TOTAL TRANSFERS	0	0	0
			<b>OPERATING CONTINGENCY</b>			
0	0	130,000	TOTAL EXPENDITURES	70,500	0	0
			Ending balance (prior years)			
		71,558	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
			Reserved for future expenditure	0	0	0
0	0	201,558	TOTAL REQUIREMENTS	70,500	0	0

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

**GENERAL FUND:  
DETAILED EXPENDITURES**



3/22/15 3pm

Historical Data			Not Allocated to Any Department	Budget for fiscal year 2015-16			
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			<b>PERSONNEL SERVICES</b>				1
			Salaries and wages (0.0 FTE in FY 14-15)				2
			Payroll liabilities (District share of taxes)				3
			Employee benefits				4
			Deferred compensation - Employer contribution				5
			Temporary employees & interns				6
			COLAs and merit increases for staff (incl taxes & def comp)				7
			Compensated absences (annual leave)				8
			Salary adjustments (includes related taxes & def comp)				9
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	10
			Total FTE count for FY 14-15 is 0.0	0			11
			<b>MATERIALS AND SERVICES</b>				12
			Contracted services				13
			Partner support				14
			Rent, utilities, telecomm, storage, maintenance				15
			Fuel/maint/repair of District farm equipment				16
			Rent space: meetings, workshops, events				17
			Insurance				18
			Office/farm supplies & non-capitalized equipment				19
			Program supplies & non-capitalized equipment				20
			Postage/delivery				21
			Printing, production				22
			Media, advertising, marketing				23
			Dues, subscriptions, licenses				24
			Staff training and related expenses				25
			Director training and related expenses				26
			Staff transportation & related expenses (not training related)				27
			Director business expenses				28
			Volunteer/cooperator recognition				29
			Bank fees, interest paid				30
			Scholarships				31
0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	32
			<b>CAPITAL OUTLAY</b>				33
			Office equipment				34
			Field equipment				35
			Vehicles				36
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	37
			<b>DEBT SERVICE</b>				38
		40,376	Beavercreek farm loan: principal + interest: Shown in Building Reserve Fund in FY 2015-16	0	0	0	39
							40
							41
							42
0	0	40,376	TOTAL DEBT SERVICE	0	0	0	43
			<b>TRANSFERRED TO OTHER FUNDS</b>				44
528,570	590,000	321,942	Transfer to Conservation Fund	692,977	0	0	45
New Fund FY1415	New Fund FY1415	75,000	Transfer to Working Lands Legacy Fund	50,000	0	0	46
150,000	100,000	70,000	Transfer to Building Reserve Fund	50,000	0	0	47
678,570	690,000	466,942	TOTAL TRANSFERS	792,977	0	0	48
			<b>OPERATING CONTINGENCY</b>				49
678,570	690,000	507,318	TOTAL EXPENDITURES	792,977	0	0	50
			Ending balance (prior years)				51
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	760,046	0	0	52
			Reserved for future expenditure				53
678,570	690,000	507,318	TOTAL REQUIREMENTS	1,553,023	0	0	54

This is a new budget sheet starting with FY 2015-16. Data related to these General Fund expense categories for FY 14-15 and prior years appears on the General Fund Summary of Expenses sheets (pages 2 and 3).



**SPECIAL REVENUE FUND:  
CONSERVATION FUND**



3/22/15 3pm

Historical Data			RESOURCES and REQUIREMENTS	Budget for fiscal year 2015-16						
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
<b>RESOURCES</b>						1				
0	0	178,750	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2			
(5,387)	46,699	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	3			
(12,149)	0	0	Cash to accrual conversion adjustment	0	0	0	4			
528,570	590,000	321,942	Transferred from General Fund	692,977	0	0	5			
88,973	2,462	8,995	Milk Creek project grants (combined)	3,058	0	0	6			
29,249	1,651	16,450	OWEB Small Grants (combined) revenue for this FY	11,500	0	0	7			
45,000	55,000	123,000	Disbursements from DEQ CWSRF program	118,900	0	0	8			
10,452	32,765	39,930	Conservation Loans: principal received from borrowers	65,000	0	0	9			
88	1,053	1,318	Conservation Loans: interest received from borrowers	3,300	0	0	10			
0	0	0	Interest from bank accounts	0	0	0	11			
0	20,347	0	Corral Creek project grants	0	0	0	12			
22,899	16,046	12,960	Other grants and reimbursements	0	0	0	13			
0	31,300	0	Mt. Scott Creek project grants	0	0	0	14			
0	11,720	19,875	SEP funding for projects	0	0	0	15			
0	8,420	0	Other	0	0	0	16			
707,695	817,463	723,220	Total resources, except taxes to be levied	894,735	0	0	17			
0	0	0	Taxes necessary to balance	0	0	0	18			
0	0	0	Taxes collected in year levied				19			
707,695	817,463	723,220	<b>TOTAL RESOURCES</b>	<b>894,735</b>	<b>0</b>	<b>0</b>	<b>20</b>			
<b>REQUIREMENTS</b>						21				
	185,036	164,600	Wildlife Habitat Conservation: grants, cost-share, contracts	Recategorized: See lines 30-34.			22			
	128,551	160,000	Weed Management: grants, cost-share, contracts				23			
	91,550	52,880	Water Quality: grants, cost-share, contracts				24			
	10,425	0	Water Quantity: grants, cost-share, contracts				25			
	55,366	40,000	Stormwater Management: grants, cost-share, contracts				26			
	366	5,000	Soil Quality & Soil Conservation: grants, cost-share, contracts				27			
	130,544	108,000	Partner Programs: grants, cost-share, contracts				28			
	55,567	164,248	Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.				29			
0	0	0	DEQ CWSRF loan: principal + interest + fees				0	0	0	30
169,509			Grants and cost-share to Cooperators				160,000	0	0	31
59,158			Conservation loans to Cooperators	138,900	0	0	32			
155,677			Grants and contracts to Partners	175,000	0	0	33			
104,570			Contracted services	212,000	0	0	34			
172,082			Milk Creek project	7,500	0	0	35			
0	0	0	Other	0	0	0	36			
0	0	0		0	0	0	37			
0	0	0		0	0	0	38			
0	0	0		0	0	0	39			
660,996	657,405	694,728	<b>Total Expenses</b> (See note on line 16)	<b>693,400</b>	<b>0</b>	<b>0</b>	<b>40</b>			
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2016)	121,335	0	0	41			
46,699	160,058	28,492	Reserved for future expenditure	80,000	0	0	42			
707,695	817,463	723,220	<b>TOTAL REQUIREMENTS</b>	<b>894,735</b>	<b>0</b>	<b>0</b>	<b>43</b>			

This Conservation Fund was set up as a Special Revenue Fund beginning with FY 12-13. UEFB and Reserved for future expenditure in the Conservation Fund = carried over to next fiscal year to pay July-Oct 2016 expenses and to complete multi-year projects/contracts.



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



3/22/15 3pm

Historical Data			RESOURCES and REQUIREMENTS	Budget for fiscal year 2015-16				
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
			<b>RESOURCES</b>					
1							1	
2							2	
3	NEW FUND NO HISTORY	NEW FUND NO HISTORY	0	0	0	0	3	
4			0	75,000	0	0	0	4
5			0		0	0	0	5
6			75,000		50,000	0	0	6
7			0		0	0	0	7
8			0		0	0	0	8
9			0		0	0	0	9
10			75,000		125,000	0	0	10
11			0		0	0	0	11
12			0		0	0	0	12
13			0	75,000	125,000	0	0	13
			<b>REQUIREMENTS</b>					
14							14	
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	50,000	75,000	0	0	15	
16			0	0	0	0	16	
17			5,000	10,000	0	0	17	
18			20,000	40,000	0	0	18	
19			0	0	0	0	19	
20			0	0	0	0	20	
21			0	0	0	0	21	
22			0	0	0	0	22	
23	0	0	0	0	0	23		
24	0	75,000	125,000	0	0	24		
25	0	0	0	0	0	25		
26	0	0	0	0	0	26		
27	0	75,000	125,000	0	0	27		

*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**



3/22/15 3pm

Historical Data			This fund is authorized and established by resolution in 2007 for the following specified purpose: <i>Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CCSWCD</i>	Budget for fiscal year 2015-16				
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1			<b>RESOURCES</b>				1	
2	379,143	418,314	95,336	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2
3	0	0	0	Beginning fund balance: Working capital (accrual basis)	163,653	0	0	3
4	0	0	0	Earning from temporary investments	0	0	0	4
5	150,000	100,000	70,000	Transferred from General Fund	50,000	0	0	5
6	1,852	460	400	Interest	0	0	0	6
7	0	327,500	0	Long-term debt proceeds	0	0	0	7
8	0	0	0		0	0	0	8
9	<b>530,995</b>	<b>846,274</b>	<b>165,736</b>	Total resources, except taxes to be levied	<b>213,653</b>	<b>0</b>	<b>0</b>	9
10			0	Taxes necessary to balance				10
11	0			Taxes collected in year levied				11
12	<b>530,995</b>	<b>846,274</b>	<b>165,736</b>	<b>TOTAL RESOURCES</b>	<b>213,653</b>	<b>0</b>	<b>0</b>	12
13				<b>REQUIREMENTS</b>				13
14	0	0	0	Acquire/improve real property, build facilities, related costs	50,000	0	0	14
15	0	0	0	Bank fees	0	0	0	15
16	112,681	698,066	154,676	Capital outlay (acquire/improve property, build facilities, related costs)	83,653	0	0	16
17	0	14,861	11,060	Materials and services, including bank fees	10,000	0	0	17
18	0	0	0		0	0	0	18
19	0	38,011	0	Debt service: Beaver creek farm loan principal + interest	40,376	0	0	19
20	0	0	0		0	0	0	20
21	0	0	0		0	0	0	21
22	<b>112,681</b>	<b>750,938</b>	<b>165,736</b>	<b>Total Expenses</b>	<b>184,029</b>	<b>0</b>	<b>0</b>	22
23	0	0	0	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)</b>	0	0	0	23
24	418,314	95,336	0	Reserved for future expenditure	29,624	0	0	24
25	<b>530,995</b>	<b>846,274</b>	<b>165,736</b>	<b>TOTAL REQUIREMENTS</b>	<b>213,653</b>	<b>0</b>	<b>0</b>	25

**GENERAL FUND**

**Worksheet**

**Clackamas County SWCD**

3/22/15 3pm

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2015-16			
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1			Beginning Fund Balance:				1
2		1,421,311	Available cash on hand (cash basis) or				2
3	1,811,104	1,541,923	Net working capital (accrual basis)	1,050,491			3
4			Previously levied taxes estimated to be received				4
5							5
6			<b>OTHER RESOURCES</b>				6
7	8,390	7,505	Interest income	7,500			7
8		3,000	Grant income to General Fund				8
9	(81,690)		Cash to accrual conversion adjustment				9
10			Other income	220,000			10
11	(2,333)		Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)	0			11
12	50,000	50,000	OWEB/ODA grant: TA/LMA	50,000			12
13	20,930	20,930	OWEB/ODA grant: District Operations & Admin	20,930			13
14	7,703		Water Environment Services (riparian outreach/restor.)				14
15	912	1,911	Reimbursements	1,000			15
16		835	Rental/donations received re: farm equipment lent out	2,000			16
17		20,000	Cooperative Weed Mgmt Area partnership	20,000			17
18		10,000	Clackamas River Water Providers MOA				18
19		0	OACD/NOWC	35,000			19
20	<b>1,815,016</b>	<b>1,626,104</b>	<b>Total resources, except taxes to be levied</b>	<b>1,406,921</b>	<b>0</b>	<b>0</b>	20
21		1,928,902	Taxes necessary to balance	1,995,736	0	0	21
22	1,785,772	1,873,872	Taxes collected in year levied				22
23	<b>3,600,788</b>	<b>3,499,976</b>	<b>TOTAL RESOURCES</b>	<b>3,402,657</b>	<b>0</b>	<b>0</b>	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.  
 1/14/15: Revised estimate of taxes to be received in FY 1415 (based on info from Tax Assessor): between \$1,927,358 and \$1,947,862.

Conservation Fund

Clackamas County SWCD

Worksheet

This is a special fund

3/22/15 3pm

Historical Data			RESOURCES AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-16		
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>RESOURCES</b>						
1			Beginning Fund Balance:			1
2			Cash on hand (cash basis) or	0		2
3	0	178,750	Working capital	0		3
4	(5,387)	46,699	Cash to accrual conversion adjustment	0		4
5	(12,149)		Transferred from General Fund	692,977		5
6	528,570	590,000	Milk Creek project grant: OWEB restoration grant	3,058		6
7	22,628	2,462	Milk Creek project grant: DEQ 319	0		7
8	31,545	0	Milk Creek project grant: ODOT	0		8
9	34,800	0	OWEB Small Grants (combined) revenue for this FY	11,500		9
10	29,249	1,651	Disbursements from DEQ CWSRF program	118,900		10
11	45,000	55,000	Conservation Loans: principal received from borrowers	65,000		11
12	10,452	32,765	Conservation Loans: interest received from borrowers	3,300		12
13	88	1,053	Interest from bank accounts	0		13
14		0	Corral Creek project grants	0		14
15		20,347	Other grants and reimbursements	0		15
16	22,899	16,046	Mt. Scott Creek project grants	0		16
17		31,300	SEP funding for projects	0		17
18		11,720	Other	0		18
19		8,420	Total resources, except taxes to be levied	894,735	0	0
20	707,695	817,463	Taxes necessary to balance	0	0	20
21	0		Taxes collected in year levied			21
22	0		<b>TOTAL RESOURCES</b>	<b>894,735</b>	<b>0</b>	<b>0</b>
23	707,695	817,463	<b>REQUIREMENTS</b>			23
24			Wildlife Habitat Conservation: grants, cost-share, contracts			24
25		185,036	Weed Management: grants, cost-share, contracts			25
26		128,551	Water Quality: grants, cost-share, contracts			26
27		91,550	Water Quantity: grants, cost-share, contracts			27
28		10,425	Stormwater Management: grants, cost-share, contracts			28
29		55,366	Soil Quality & Soil Conservation: grants, cost-share, contracts			29
30		366	Partner Programs: grants, cost-share, contracts			30
31		130,544	Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.			31
32		55,567	DEQ CWSRF loan: principal + interest + fees	0	0	0
33	0	0	Grants and cost-share to Cooperators	160,000		34
34	169,509		Conservation loans to Cooperators	138,900		35
35	59,158		Grants and contracts to Partners	175,000		36
36	155,677		Contracted services	212,000		37
37	104,570		Milk Creek project	7,500		38
38	172,082		Other	0		39
39						40
40						41
41						42
42						43
43	660,996	657,405	<b>Total Expenses (See note on line 16)</b>	<b>693,400</b>	<b>0</b>	<b>0</b>
44			<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)</b>	121,335	0	0
45	46,699	160,058	Reserved for future expenditure	80,000		45
46	707,695	817,463	<b>TOTAL REQUIREMENTS</b>	<b>894,735</b>	<b>0</b>	<b>0</b>

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

UEFB and Reserved for future expenditure in the Conservation Fund = carried over to next fiscal year to pay July-Oct 2016 expenses and to complete multi-year projects/contracts.

**SPECIAL REVENUE FUND**

**Working Lands Legacy Fund**

**Worksheet**

**Clackamas County SWCD**

3/22/15 3pm

Historical Data			RESOURCE AND REQUIREMENTS	Budget for Next Year 2015-16			
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15		DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	
			<b>RESOURCES</b>				
1							1
2			Beginning Fund Balance:				2
3			Cash on hand (cash basis) or				3
4			Working capital (accrual basis)	75,000			4
5			Earning from temporary investments				5
6	NEW FUND NO HISTORY	NEW FUND NO HISTORY	75,000 Transferred from General Fund	50,000			6
7			Interest				7
8			Donations to acquire land and/or cons. easements				8
9			Grants to acquire land and/or conservation easements				9
10			75,000 Total resources, except taxes to be levied	125,000	0	0	10
11			Taxes necessary to balance				11
12			Taxes collected in year levied				12
13	0	0	75,000 <b>TOTAL RESOURCES</b>	125,000	0	0	13
14			<b>REQUIREMENTS</b>				14
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	50,000 Purchase/acquire conservation easements	75,000			15
16			Purchase/acquire land for conservation				16
17			5,000 Capital outlay (improve/maintain property and easements, related costs)	10,000			17
18			20,000 Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	40,000			18
19							19
20							20
21							21
22							22
23							23
24	0	0	75,000 <b>Total Expenses</b>	125,000	0	0	24
25			<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2016)	0	0	0	25
26			Reserved for future expenditure	0	0	0	26
27	0	0	75,000 <b>TOTAL REQUIREMENTS</b>	125,000	0	0	27

**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**

3/22/15 3pm

Historical Data			RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-16				
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
			<b>RESOURCES</b>					
1			Beginning Fund Balance:				1	
2	379,143	418,314	95,336	Cash on hand (cash basis) or			2	
3				Working capital (accrual basis)	163,653		3	
4				Earning from temporary investments			4	
5	150,000	100,000	70,000	Transferred from General Fund	50,000		5	
6	1,852	460	400	Interest			6	
7		327,500		Long-term debt proceeds			7	
8							8	
9	<b>530,995</b>	<b>846,274</b>	<b>165,736</b>	Total resources, except taxes to be levied	<b>213,653</b>	<b>0</b>	<b>0</b>	9
10			0	Taxes necessary to balance				10
11				Taxes collected in year levied				11
12	<b>530,995</b>	<b>846,274</b>	<b>165,736</b>	<b>TOTAL RESOURCES</b>	<b>213,653</b>	<b>0</b>	<b>0</b>	12
			<b>REQUIREMENTS</b>					
13				Acquire/improve real property, build facilities, related costs	50,000			13
14				Bank fees				14
15				Capital outlay (acquire/improve property, build facilities, related costs)	83,653			15
16	112,681	698,066	154,676	Materials and services, including bank fees	10,000			16
17		14,861	11,060	Debt service: Beavercreek farm loan principal + interest	40,376	0	0	17
18		0						18
19		38,011	0					19
20								20
21								21
22	<b>112,681</b>	<b>750,938</b>	<b>165,736</b>	<b>Total Expenses</b>	<b>184,029</b>	<b>0</b>	<b>0</b>	22
23				<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2016)	0	0	0	23
24	418,314	95,336	0	Reserved for future expenditure	29,624	0	0	24
25	<b>530,995</b>	<b>846,274</b>	<b>165,736</b>	<b>TOTAL REQUIREMENTS</b>	<b>213,653</b>	<b>0</b>	<b>0</b>	25