

**GENERAL FUND:  
RESOURCES**



4/30/2015

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 Cmte	Adopted by Governing Body	
1			<b>RESOURCES</b>				1
2	0	0	1,421,311	0	0	0	2
3	1,811,104	1,541,923	0	1,050,491	1,090,867	0	3
4	0	0	0	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	7,500	7,500	0	7
8	0	3,000	0	0	0	0	8
9	(81,690)	0	0	0	0	0	9
10	0	0	0	220,000	0	0	10
11	(2,333)	0	0	0	0	0	11
12	70,930	70,930	70,930	70,930	70,930	0	12
13	7,703	0	0	0	0	0	13
14	912	1,911	0	1,000	1,000	0	14
15	0	835	500	2,000	2,000	0	15
16	0	0	30,000	55,000	55,000	0	16
17	<b>1,815,016</b>	<b>1,626,104</b>	<b>1,529,841</b>	<b>1,406,921</b>	<b>1,227,297</b>	<b>0</b>	17
18	0	0	1,928,902	1,995,736	2,055,480	0	18
19	1,785,772	1,873,872	0	0	0	0	19
20	<b>3,600,788</b>	<b>3,499,976</b>	<b>3,458,743</b>	<b>3,402,657</b>	<b>3,282,777</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.

**GENERAL FUND:  
SUMMARY OF EXPENDITURES**



4/30/2015

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 Cmte	Adopted by Governing Body
1				<b>PERSONNEL SERVICES</b>			1
2	307,544	360,949	405,051	District Operations Department: 4.5 FTE	454,470	454,591	0 2
3	745,350	761,936	876,645	Conservation Services Department: 10.0 FTE	916,629	901,266	0 3
4	0	0	0	Land Management Department: 0.0 FTE	0	0	0 4
5		0	0	Not Allocated to Any Department	0	0	0 5
6	<b>1,052,894</b>	<b>1,122,885</b>	<b>1,281,696</b>	TOTAL PERSONNEL SERVICES	<b>1,371,099</b>	<b>1,355,857</b>	<b>0</b> 6
7	<b>13.00</b>	<b>14.00</b>	<b>13.50</b>	TOTAL FTE count for FY 15-16: 14.5	<b>14.50</b>	<b>14.50</b>	<b>0.00</b> 7
8				<b>MATERIALS AND SERVICES</b>			8
9	106,634	159,409	122,315	District Operations Dept.	127,735	125,735	0 9
10	195,662	155,983	246,800	Conservation Services Dept.	250,300	250,021	0 10
11	0	0	91,000	Land Management Dept.	60,500	60,500	0 11
12		0	0	Not Allocated to Any Department	0	0	0 12
13	<b>299,694</b>	<b>315,392</b>	<b>460,115</b>	TOTAL MATERIALS & SERVICES	<b>438,535</b>	<b>436,256</b>	<b>0</b> 13
14				<b>CAPITAL OUTLAY</b>			14
15	14,706	17,620	18,700	District Operations Dept.	5,000	5,000	0 15
16	13,000	2,713	45,500	Conservation Services Dept.	25,000	20,000	0 16
17	0	0	39,000	Land Management Dept.	10,000	10,000	0 17
18		0	0	Not Allocated to Any Department	0	0	0 18
19	<b>27,706</b>	<b>20,333</b>	<b>103,200</b>	TOTAL CAPITAL OUTLAY	<b>40,000</b>	<b>35,000</b>	<b>0</b> 19
20				<b>DEBT SERVICE</b>			20
21	0	0	0		0	0	0 21
22	0	0	0		0	0	0 22
23	0	0	0		0	0	0 23
24	0	0	0		0	0	0 24
25	<b>0</b>	<b>0</b>	<b>0</b>	TOTAL DEBT SERVICE	<b>0</b>	<b>0</b>	<b>0</b> 25
26				<b>TRANSFERRED TO OTHER FUNDS</b>			26
27	528,570	590,000	321,942	Transfer to Conservation Fund	692,977	652,977	0 27
28	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	75,000	Transfer to Working Lands Legacy Fund	50,000	50,000	0 28
29	150,000	100,000	110,376	Transfer to Building Reserve Fund	50,000	0	0 29
30	<b>678,570</b>	<b>690,000</b>	<b>507,318</b>	TOTAL TRANSFERS	<b>792,977</b>	<b>702,977</b>	<b>0</b> 30
31	0	0	0	<b>OPERATING CONTINGENCY</b>	0	0	0 31
32	1,541,923	1,351,366	0	Ending balance (prior years)	0	0	0 32
33	0		1,106,414	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	760,046	752,687	0 33
34			0	Reserved for future expenditure	0	0	0 34
35	<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>3,282,777</b>	<b>0</b> 35

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**



4/30/2015

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 Cmte	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	898,635	0
3	90,639	85,593	112,377	Payroll liabilities (District share of taxes)	118,225	112,435	0
4	154,369	163,425	188,576	Employee benefits	212,659	219,982	0
5	55,742	56,048	58,849	Deferred compensation - Employer contribution	62,072	61,097	0
6	1,207	12,169	15,000	Temporary employees & interns	34,000	0	0
7	0	0	60,453	COLAs and merit increases for staff	63,708	63,708	0
8	0	0	0	Compensated absences (annual leave)	0	0	0
9	0	0	0	Salary adjustments (includes related taxes & def comp)	0	0	0
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>1,355,857</b>	<b>0</b>
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>14.50</b>	<b>0.00</b>
12				<b>MATERIALS AND SERVICES</b>			
13	70,946	45,775	140,000	Contracted services	87,000	86,721	0
14	0	0	0	Partner support	26,000	26,000	0
15	97,603	109,441	120,500	Rent, utilities, telecomm, storage, maint.	124,000	124,000	0
16	8,504	13,010	19,000	Fuel/maint/repair of District vehicles/equipment	21,500	21,500	0
17	3,430	2,512	4,000	Rent space: meetings, workshops, events	5,000	5,000	0
18	9,264	7,238	14,500	Insurance	14,000	14,000	0
19	16,345	11,108	35,615	Office/farm supplies & non-capitalized equipment	20,835	20,835	0
20	24,115	40,068	29,800	Program supplies	27,000	26,000	0
21	5,463	3,337	5,500	Postage/delivery	5,000	5,000	0
22	4,114	3,807	9,900	Printing, production	6,300	6,300	0
23	6,218	8,251	11,000	Media, advertising, marketing	11,500	11,500	0
24	13,892	21,620	18,800	Dues, subscriptions, licenses	30,000	30,000	0
25	23,268	21,858	24,000	Staff training and related expenses	27,000	26,000	0
26	4,376	6,924	7,000	Director training and related expenses	8,000	8,000	0
27	2,767	7,341	6,600	Staff transportation & related expenses (not training related)	8,000	8,000	0
28	<i>Incl. in line 24</i>	3,083	1,800	Director business expenses	5,000	5,000	0
29	4,965	5,533	7,500	Volunteer/cooperator recognition	5,800	5,800	0
30	424	486	600	Bank fees, interest paid	2,600	2,600	0
31	4,000	4,000	4,000	Scholarships	4,000	4,000	0
32	<b>299,694</b>	<b>315,392</b>	<b>460,115</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>438,535</b>	<b>436,256</b>	<b>0</b>
33				<b>CAPITAL OUTLAY</b>			
34	1,257	7,002	36,500	Office equipment/capitalized building repairs	5,000	5,000	0
35	0	13,331	46,700	Field equipment	35,000	30,000	0
36	26,449	0	20,000	Vehicles	0	0	0
37	<b>27,706</b>	<b>20,333</b>	<b>103,200</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>40,000</b>	<b>35,000</b>	<b>0</b>
38				<b>DEBT SERVICE</b>			
39	0	0	0		0	0	0
40	0	0	0		0	0	0
41	0	0	0		0	0	0
42	0	0	0		0	0	0
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	528,570	590,000	321,942	Transfer to Conservation Fund	692,977	652,977	0
46	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	75,000	Transfer to Working Lands Legacy Fund	50,000	50,000	0
47	150,000	100,000	110,376	Transfer to Building Reserve Fund	50,000	0	0
48	<b>678,570</b>	<b>690,000</b>	<b>507,318</b>	<b>TOTAL TRANSFERS</b>	<b>792,977</b>	<b>702,977</b>	<b>0</b>
49	0	0	0	<b>OPERATING CONTINGENCY</b>	0	0	0
50	1,541,923	1,351,366		Ending balance (prior years)	0	0	0
51			1,106,414	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	760,046	752,687	0
52			0	Reserved for future expenditure	0	0	0
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>3,282,777</b>	<b>0</b>

**GENERAL FUND:  
DETAILED EXPENDITURES**



4/30/2015

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 Cmte	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	299,148	2
3	28,149	27,390	34,800	Payroll liabilities (District share of taxes)	37,465	37,714	3
4	39,031	54,702	65,492	Employee benefits	75,119	74,991	4
5	16,171	18,574	19,544	Deferred compensation - Employer contribution	20,891	20,891	5
6	802	0		Temporary Employees & Interns	0	0	6
7			20,135	COLAs and merit increases for staff (incl taxes & def comp)	21,847	21,847	7
8				Compensated absences (annual leave)	0	0	8
9				Salary adjustments (includes related taxes & def comp)	0	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>454,591</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>	<b>4.50</b>	
12				<b>MATERIALS AND SERVICES</b>			12
13	22,601	29,746	25,000	Contracted services	20,000	20,000	13
14		0		Partner support	0	0	14
15	29,281	39,072	33,500	Rent, utilities, telecomm, storage, maintenance	38,000	38,000	15
16	2,551	6,835	5,000	Fuel/maint/repair of District vehicles/equipment	7,000	7,000	16
17	53	0		Rent space: meetings, workshops, events	0	0	17
18	2,779	2,389	4,000	Insurance	4,000	4,000	18
19	12,175	5,410	8,015	Office supplies & non-capitalized equipment	5,835	5,835	19
20	110	22,224	500	Program supplies & non-capitalized equipment	2,000	1,000	20
21	1,906	1,906	2,000	Postage/delivery	2,000	2,000	21
22	1,234	1,147	1,800	Printing, production	1,300	1,300	22
23	2,732	1,424	3,000	Media, advertising, marketing	1,500	1,500	23
24	10,542	17,835	15,000	Dues, subscriptions, licenses	16,000	16,000	24
25	3,971	9,743	8,000	Staff training and related expenses	9,000	8,000	25
26	4,376	6,924	7,000	Director training and related expenses	8,000	8,000	26
27	332	1,890	1,600	Staff transportation & related expenses (not training related)	2,000	2,000	27
28	2,602	3,083	1,800	Director business expenses	5,000	5,000	28
29	4,965	5,295	5,500	Volunteer/Board/staff/cooperator recognition	5,500	5,500	29
30	424	486	600	Bank fees, interest paid	600	600	30
31	4,000	4,000		Scholarships	0	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>125,735</b>	<b>0</b>
33				<b>CAPITAL OUTLAY</b>			33
34	1,257	4,289	11,000	Office equipment	5,000	5,000	34
35		13,331	7,700	Field equipment	0	0	35
36	13,449	0	0	Vehicles	0	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>5,000</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			0	<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>585,326</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>585,326</b>	<b>0</b>

**GENERAL FUND:  
DETAILED EXPENDITURES**



4/30/2015

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 Cmte	Adopted by Governing Body
			<b>PERSONNEL SERVICES</b>				
			Salaries and wages (10.0 FTE in FY 15-16)		581,287	599,487	
			Payroll liabilities (District share of taxes)		80,760	74,721	
			Employee benefits		137,540	144,991	
			Deferred compensation - Employer contribution		41,181	40,206	
			Temporary employees & interns		34,000	0	
			COLAs and merit increases for staff (incl taxes & def comp)		41,861	41,861	
			Compensated absences (annual leave)		0	0	
			Salary adjustments (includes related taxes & def comp)		0	0	
			<b>TOTAL PERSONNEL SERVICES</b>		<b>916,629</b>	<b>901,266</b>	<b>0</b>
			Total FTE count for FY 15-16 is 10.0		<b>10.00</b>	<b>10.00</b>	
			<b>MATERIALS AND SERVICES</b>				
			Contracted services		40,000	39,721	
			Partner support		26,000	26,000	
			Rent, utilities, telecomm, storage, maintenance		76,000	76,000	
			Fuel/maint/repair of District vehicles/equipment		8,000	8,000	
			Rent space: meetings, workshops, events		5,000	5,000	
			Insurance		7,000	7,000	
			Office supplies & non-capitalized equipment		5,000	5,000	
			Program supplies & non-capitalized equipment		25,000	25,000	
			Postage/delivery		3,000	3,000	
			Printing, production		5,000	5,000	
			Media, advertising, marketing		10,000	10,000	
			Dues, subscriptions, licenses		14,000	14,000	
			Staff training and related expenses		18,000	18,000	
			Director training and related expenses		0	0	
			Staff transportation & related expenses (not training related)		6,000	6,000	
			Director business expenses		0	0	
			Volunteer/cooperator recognition		300	300	
			Bank fees, interest paid		2,000	2,000	
			Scholarships		0	0	
			<b>TOTAL MATERIALS AND SERVICES</b>		<b>250,300</b>	<b>250,021</b>	<b>0</b>
			<b>CAPITAL OUTLAY</b>				
			Office equipment		0	0	
			Field equipment		25,000	20,000	
			Vehicles		0	0	
			<b>TOTAL CAPITAL OUTLAY</b>		<b>25,000</b>	<b>20,000</b>	<b>0</b>
			<b>DEBT SERVICE</b>				
			<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>
			<b>TRANSFERRED TO OTHER FUNDS</b>				
			Transfer to Conservation Fund		0	0	0
			Transfer to Working Lands Legacy Fund		0	0	0
			Transfer to Building Reserve Fund		0	0	0
			<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>
			<b>OPERATING CONTINGENCY</b>		0	0	0
			<b>TOTAL EXPENDITURES</b>		<b>1,191,929</b>	<b>1,171,287</b>	<b>0</b>
			Ending balance (prior years)				
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		0	0	0
			Reserved for future expenditure		0	0	0
			<b>TOTAL REQUIREMENTS</b>		<b>1,191,929</b>	<b>1,171,287</b>	<b>0</b>

**GENERAL FUND:  
DETAILED EXPENDITURES**



4/30/2015

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 Cmte	Adopted by Governing Body
			<b>PERSONNEL SERVICES</b>			
			Salaries and wages (0.0 FTE in FY 15-16)	0	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	27,000	
			Partner support	0	0	
		17,000	Rent, utilities, telecomm, storage, maintenance	10,000	10,000	
		6,500	Fuel/maint/repair of District farm equipment	6,500	6,500	
			Rent space: meetings, workshops, events	0	0	
		3,500	Insurance	3,000	3,000	
		20,000	Office/farm supplies & non-capitalized equipment	10,000	10,000	
			Program supplies & non-capitalized equipment	0	0	
			Postage/delivery	0	0	
			Printing, production	0	0	
			Media, advertising, marketing	0	0	
			Dues, subscriptions, licenses	0	0	
			Staff training and related expenses	0	0	
			Director training and related expenses	0	0	
			Staff transportation & related expenses (not training related)	0	0	
			Director business expenses	0	0	
		2,000	Volunteer/cooperator recognition	0	0	
			Bank fees, interest paid	0	0	
		4,000	Scholarships	4,000	4,000	
0	0	91,000	TOTAL MATERIALS AND SERVICES	60,500	60,500	0
			<b>CAPITAL OUTLAY</b>			
		10,000	Office equipment	0	0	
		29,000	Field equipment	10,000	10,000	
			Vehicles	0	0	
0	0	39,000	TOTAL CAPITAL OUTLAY	10,000	10,000	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	0
0	0	130,000	TOTAL EXPENDITURES	70,500	70,500	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	70,500	0

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

**GENERAL FUND:  
DETAILED EXPENDITURES**



4/30/2015

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 Cmte	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	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
		0		0	0	0	39
							40
							41
							42
0	0	0	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	652,977	0	45
New Fund FY1415	New Fund FY1415	75,000	Transfer to Working Lands Legacy Fund	50,000	50,000	0	46
150,000	100,000	110,376	Transfer to Building Reserve Fund	50,000	0	0	47
678,570	690,000	507,318	TOTAL TRANSFERS	792,977	702,977	0	48
			<b>OPERATING CONTINGENCY</b>				49
678,570	690,000	507,318	TOTAL EXPENDITURES	792,977	702,977	0	50
			Ending balance (prior years)				51
		1,106,414	UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	0	52
			Reserved for future expenditure				53
678,570	690,000	1,613,732	TOTAL REQUIREMENTS	1,553,023	1,455,664	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**



4/30/2015

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 Cmte	Adopted by Governing Body
			<b>RESOURCES</b>			
1						1
2	0	0	178,750	0	0	0
3	(5,387)	46,699	0	0	0	0
4	(12,149)	0	0	0	0	0
5	528,570	590,000	321,942	692,977	652,977	0
6	88,973	2,462	8,995	3,058	3,058	0
7	29,249	1,651	16,450	11,500	11,500	0
8	45,000	55,000	123,000	118,900	118,900	0
9	10,540	33,818	41,248	68,300	68,300	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	20,347	0	0	0	0
13	22,899	16,046	12,960	0	0	0
14	0	31,300	0	0	0	0
15	0	11,720	19,875	0	0	0
16	0	8,420	0	0	0	0
17	707,695	817,463	723,220	894,735	894,735	0
18	0	0	0	0	0	0
19	0	0	0	0	0	0
20	707,695	817,463	723,220	894,735	894,735	0
			<b>REQUIREMENTS</b>			
21						21
22		185,036	164,600			22
23		128,551	160,000			23
24		91,550	52,880			24
25		10,425	0			25
26		55,366	40,000			26
27		366	5,000			27
28		130,544	108,000			28
29		55,567	164,248			29
30	0	0	0	0	0	0
31	169,509			160,000	120,000	0
32	59,158			138,900	138,900	0
33	0			0	40,000	0
34	155,677			175,000	175,000	0
35	104,570			212,000	212,000	0
36	172,082			7,500	7,500	0
37	0	0	0	0	0	0
38	0	0	0	0	0	0
39	0	0	0	0	0	0
40	660,996	657,405	694,728	693,400	693,400	0
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2016)			
41				121,335	121,335	0
42	46,699	160,058	28,492	80,000	80,000	0
43	707,695	817,463	723,220	894,735	894,735	0

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**



4/30/2015

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 Cmte	Adopted by Governing Body	
			<b>RESOURCES</b>				
1							1
2							2
3		0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	3
4		0	Beginning fund balance: Working capital (accrual basis)	75,000	75,000	0	4
5		0	Earning from temporary investments	0	0	0	5
6		75,000	Transferred from General Fund	50,000	50,000	0	6
7	NEW FUND	NEW FUND	0	0	0	0	7
8	NO HISTORY	NO HISTORY	0	0	0	0	8
9			0	0	0	0	9
10		75,000	Total resources, except taxes to be levied	125,000	125,000	0	10
11		0	Taxes necessary to balance	0	0	0	11
12		0	Taxes collected in year levied	0	0	0	12
13	0	0	<b>TOTAL RESOURCES</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>	13
			<b>REQUIREMENTS</b>				
14							14
15		50,000	Purchase/acquire conservation easements	75,000	75,000	0	15
16		0	Purchase/acquire land for conservation	0	0	0	16
17		5,000	Capital outlay (improve/maintain property and easements, related costs)	10,000	10,000	0	17
18	NEW FUND	NEW FUND	20,000	40,000	40,000	0	18
19	NO HISTORY	NO HISTORY	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	23
24	0	0	<b>Total Expenses</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>	24
25	0	0	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2016)	0	0	0	25
26	0	0	Reserved for future expenditure	0	0	0	26
27	0	0	<b>TOTAL REQUIREMENTS</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>	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**



4/30/2015

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 Cmte	Adopted by Governing Body	
			<b>RESOURCES</b>				
1							1
2	379,143	418,314	95,336	0	0	0	2
3	0	0	0	163,653	123,277	0	3
4	0	0	0	0	0	0	4
5	150,000	100,000	110,376	50,000	0	0	5
6	1,852	460	400	0	1,000	0	6
7	0	327,500	0	0	0	0	7
8	0	0	0	0	220,000	0	8
9	<b>530,995</b>	<b>846,274</b>	<b>206,112</b>	<b>213,653</b>	<b>344,277</b>	<b>0</b>	9
10			0				10
11	0						11
12	<b>530,995</b>	<b>846,274</b>	<b>206,112</b>	<b>213,653</b>	<b>344,277</b>	<b>0</b>	12
			<b>REQUIREMENTS</b>				
13							13
14	0	0	0	50,000	150,000	0	14
15	0	0	0	0	0	0	15
16	112,681	698,066	154,676	83,653	114,277	0	16
17	0	14,861	11,060	10,000	10,000	0	17
18	0	0	0	0	0	0	18
19	0	38,011	40,376	40,376	40,376	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>206,112</b>	<b>184,029</b>	<b>314,653</b>	<b>0</b>	22
			<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)</b>				
23	0	0	0	0	0	0	23
24	418,314	95,336	0	29,624	29,624	0	24
25	<b>530,995</b>	<b>846,274</b>	<b>206,112</b>	<b>213,653</b>	<b>344,277</b>	<b>0</b>	25

# Budget worksheets

**GENERAL FUND**

Worksheet

**Clackamas County SWCD**

4/30/2015

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 Cmte	Adopted by Governing Body	
1			Beginning Fund Balance:				1
2		1,421,311	Available cash on hand (cash basis) <b>or</b>				2
3	1,811,104	1,541,923	Net working capital (accrual basis)	1,050,491	1,090,867		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	7,500		7
8		3,000	Grant income to General Fund				8
9	(81,690)		Cash to accrual conversion adjustment				9
10			Other income	220,000	0		10
11	(2,333)		Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)	0	0		11
12	50,000	50,000	OWEB/ODA grant: TA/LMA	50,000	50,000		12
13	20,930	20,930	OWEB/ODA grant: District Operations & Admin	20,930	20,930		13
14	7,703		Water Environment Services (riparian outreach/restor.)				14
15	912	1,911	Reimbursements	1,000	1,000		15
16		835	Rental/donations received re: farm equipment lent out	2,000	2,000		16
17		20,000	Cooperative Weed Mgmt Area partnership	20,000	20,000		17
18		10,000	Clackamas River Water Providers MOA				18
19		0	OACD/NOWC	35,000	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>1,227,297</b>	<b>0</b>	20
21		1,928,902	Taxes necessary to balance	1,995,736	2,055,480	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>3,282,777</b>	<b>0</b>	23

Conservation Fund

Clackamas County SWCD

Worksheet

This is a special fund

4/30/2015

Historical Data			Adopted Revised Budget Year 2014/15	RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2015-16			
Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Proposed by Budget Officer			Approved by Budget Cmte	Adopted by Governing Body		
1				<b>RESOURCES</b>			1	
2				Beginning Fund Balance:			2	
3		0	178,750	Cash on hand (cash basis) or	0	0	3	
4	(5,387)	46,699		Working capital	0	0	4	
5	(12,149)			Cash to accrual conversion adjustment	0	0	5	
6	528,570	590,000	321,942	Transferred from General Fund	692,977	652,977	6	
7	22,628	2,462	5,490	Milk Creek project grant: OWEB restoration grant	3,058	3,058	7	
8	31,545	0	3,505	Milk Creek project grant: DEQ 319	0	0	8	
9	34,800	0		Milk Creek project grant: ODOT	0	0	9	
10	29,249	1,651	16,450	OWEB Small Grants (combined) revenue for this FY	11,500	11,500	10	
11	45,000	55,000	123,000	Disbursements from DEQ CWSRF: loan # R22405	118,900	118,900	11	
				Disbursements from DEQ CWSRF: septic system repair loan		40,000		
12	10,452	32,765	39,930	Conservation loans: principal received from borrowers	65,000	65,000	12	
13	88	1,053	1,318	Conservation loans: interest received from borrowers	3,300	3,300	13	
				Septic system repair loans: principal rec'd from borrowers		0		
				Septic system repair loans: interest rec'd from borrowers		0		
14		0		Interest from bank accounts	0	0	14	
15		20,347		Corral Creek project grants	0	0	15	
16	22,899	16,046	12,960	Other grants and reimbursements	0	0	16	
17		31,300	0	Mt. Scott Creek project grants	0	0	17	
18		11,720	19,875	SEP funding for projects	0	0	18	
19		8,420	0	Other	0	0	19	
20	707,695	817,463	723,220	Total resources, except taxes to be levied	894,735	894,735	0	
21	0			Taxes necessary to balance	0	0	21	
22	0			Taxes collected in year levied			22	
23	707,695	817,463	723,220	<b>TOTAL RESOURCES</b>	894,735	894,735	0	
24				<b>REQUIREMENTS</b>			24	
25		185,036	164,600	Wildlife Habitat Conservation: grants, cost-share, contracts			25	
26		128,551	160,000	Weed Management: grants, cost-share, contracts			26	
27	This section left blank. The W's were a new category starting in FY1314.	91,550	52,880	Water Quality: grants, cost-share, contracts			27	
28		10,425	0	Water Quantity: grants, cost-share, contracts			28	
29		55,366	40,000	Stormwater Management: grants, cost-share, contracts			29	
30		366	5,000	Soil Quality & Soil Conservation: grants, cost-share, contracts			30	
31		130,544	108,000	Partner Programs: grants, cost-share, contracts			31	
32		55,567	164,248	Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.			32	
33		0	0	0	DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0
33		0	0	0	DEQ CWSRF loan for septic repairs: principal + interest + fees		0	0
34	169,509	This section left blank. These expenses were re-categorized into the W's. See lines 25-32.	This section left blank. These expenses were re-categorized into the W's. See lines 25-32.	Grants and cost-share to Cooperators	160,000	120,000	34	
35	59,158			Conservation loans to Cooperators	138,900	138,900	35	
36	0			Residential septic system repair loans to homeowners		40,000		
36	155,677			Grants and contracts to Partners	175,000	175,000	36	
37	104,570			Contracted services	212,000	212,000	37	
38	172,082			Milk Creek project	7,500	7,500	38	
39				Other	0	0	39	
40							40	
41					41			
42					42			
43	660,996	657,405	694,728	Total Expenses (See note on line 16)	693,400	693,400	0	
44				UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	121,335	121,335	0	
45	46,699	160,058	28,492	Reserved for future expenditure	80,000	80,000	45	
46	707,695	817,463	723,220	<b>TOTAL REQUIREMENTS</b>	894,735	894,735	0	

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**

4/30/2015

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 Cmte	
			<b>RESOURCES</b>				
1			Beginning Fund Balance:				1
2			Cash on hand (cash basis) or				2
3			Working capital (accrual basis)	75,000	75,000		3
4			Earning from temporary investments				4
5			75,000 Transferred from General Fund	50,000	50,000		5
6	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Interest				6
7			Donations to acquire land and/or cons. easements				7
8			Grants to acquire land and/or conservation easements				8
9			75,000 Total resources, except taxes to be levied	125,000	125,000	0	9
10			Taxes necessary to balance				10
11			Taxes collected in year levied				11
12	0	0	75,000 <b>TOTAL RESOURCES</b>	125,000	125,000	0	12
13							13
14			<b>REQUIREMENTS</b>				14
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	50,000 Purchase/acquire conservation easements	75,000	75,000		15
16			Purchase/acquire land for conservation				16
17			5,000 Capital outlay (improve/maintain property and easements, related costs)	10,000	10,000		17
18			20,000 Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	40,000	40,000		18
19							19
20							20
21							21
22							22
23							23
24	0	0	75,000 <b>Total Expenses</b>	125,000	125,000	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	125,000	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 4/30/2015

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 Cmte	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	123,277	3
4				Earning from temporary investments			4
5	150,000	100,000	110,376	Transferred from General Fund	50,000	0	5
6	1,852	460	400	Interest		1,000	6
7		327,500		Long-term debt proceeds			7
8				Other income: sale of property		220,000	8
9	<b>530,995</b>	<b>846,274</b>	<b>206,112</b>	Total resources, except taxes to be levied	<b>213,653</b>	<b>344,277</b>	<b>0</b>
10			0	Taxes necessary to balance			10
11				Taxes collected in year levied			11
12	<b>530,995</b>	<b>846,274</b>	<b>206,112</b>	<b>TOTAL RESOURCES</b>	<b>213,653</b>	<b>344,277</b>	<b>0</b>
			<b>REQUIREMENTS</b>				
13				Acquire/improve real property, build facilities, related costs	50,000	150,000	13
14				Bank fees			14
15				Capital outlay (acquire/improve property, build facilities, related costs)	83,653	114,277	15
16	112,681	698,066	154,676	Materials and services, including bank fees	10,000	10,000	16
17		14,861	11,060	Debt service: Beavercreek farm loan principal + interest	40,376	40,376	0
18		0					18
19		38,011	40,376				19
20							20
21							21
22	<b>112,681</b>	<b>750,938</b>	<b>206,112</b>	<b>Total Expenses</b>	<b>184,029</b>	<b>314,653</b>	<b>0</b>
23				<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2016)	0	0	0
24	418,314	95,336	0	Reserved for future expenditure	29,624	29,624	0
25	<b>530,995</b>	<b>846,274</b>	<b>206,112</b>	<b>TOTAL REQUIREMENTS</b>	<b>213,653</b>	<b>344,277</b>	<b>0</b>