	FORM LB-20			GENERAL FUND: RESOURCES	Con Dist	COUNTY SOIL AND WATER SERVATION RICT t. Clean water.	Page 1	1
		Historical Data			Budget for fiscal year 2015-16			
	Actual	Actual	Adopted	RESOURCE DESCRIPTION	Proposed by	Approved by	Adopted by Governing	
	2nd Preceding	1st Preceding	Revised Budget		Budget Officer	Budget Cmte	Body	
	Year 2012/13	Year 2013/14	Year 2014/15					
1				RESOURCES				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	1,090,867	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				OTHER RESOURCES				6
7	8,390	7,505	7,100	Interest income	7,500	7,500	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
				Adjustment re: Greater Oregon City Watershed Council grants				
11	(2,333)	0	0	mgmt (discontinued Agency Fund)	0	0	0	11
12	70,930	70,930	70,930	OWEB/ODA allocations to SWCDs (combined)	70,930	70,930	0	12
13	7,703	0	0	Water Environment Services	0	0	0	13
14	912	1,911	0	Reimbursements	1,000	1,000	0	14
15	0	835	500	Rental/donations received re: farm equipment lent out	2,000	2,000	0	15
16	0	0	30,000	Support from Partners (combined)	55,000	55,000	0	16
17	1,815,016	1,626,104	1,529,841	Total resources, except taxes to be levied	1,406,921	1,227,297	0	17

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. <u>Budgets</u> 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 <u>budget</u> for FY 2015-16 is prepared on an accrual basis.

2,055,480

3,282,777

1,995,736

3,402,657

0

0

0 20

18

19

1,928,902 Taxes necessary to balance

3,458,743 TOTAL RESOURCES

0 Taxes collected in year levied

18

19

20

1,785,772

3,600,788

1,873,872

3,499,976

GENERAL FUND: SUMMARY OF EXPENDITURES

FORM LB-30



				SUMMART OF EXPENDITURES	DIST Good dirt	RICT t. Clean water.	4/30/2015	1
		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				PERSONNEL SERVICES				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		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	1,052,894	1,122,885	1,281,696	TOTAL PERSONNEL SERVICES	1,371,099	1,355,857	0	6
7	13.00	14.00	13.50	TOTAL FTE count for FY 15-16: 14.5	14.50	14.50	0.00	7
8				MATERIALS AND SERVICES				8
9	106,634	159,409		District Operations Dept.	127,735	125,735	0	9
10	195,662	155,983		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	299,694	315,392	460,115	TOTAL MATERIALS & SERVICES	438,535	436,256	0	13
14				CAPITAL OUTLAY				14
15	14,706	17,620		District Operations Dept.	5,000	5,000	0	15
16	13,000	2,713		Conservation Services Dept.	25,000	20,000	0	16
17	0	0		Land Management Dept.	10,000	10,000	0	17
18		0		Not Allocated to Any Department	0	0	0	18
19	27,706	20,333	103,200	TOTAL CAPITAL OUTLAY	40,000	35,000	0	19
20				DEBT SERVICE				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	0	0	0	TOTAL DEBT SERVICE	0	0	0	25
26				TRANSFERRED TO OTHER FUNDS				26
27	528,570	590,000		Transfer to Conservation Fund	692,977	652,977	0	27
28		New Fund FY1415		Transfer to Working Lands Legacy Fund	50,000	50,000	0	28
29	150,000	100,000		Transfer to Building Reserve Fund	50,000	0	0	29
30	678,570	690,000	507,318	TOTAL TRANSFERS	792,977	702,977	0	30
31	0	0	0	OPERATING CONTINGENCY	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	UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	0	33
34			0	Reserved for future expenditure	0	0	0	34
35	3,600,787	3,499,976	3,458,743	TOTAL REQUIREMENTS	3,402,657	3,282,777	0	35

	LB	

GENERAL FUND: SUMMARY OF EXPENDITURES

CLACKAMAS COUNTY SOIL AND WATER
CONSERVATION
DISTRICT
Good dirt. Clean water.

				SUMMARY OF EXPENDITURES	DIST	TRICT	4/30/2015	
1		Historical Data		By Object Classification, Showing Details		for fiscal year		
	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	Teal 2012/13	Teal 2013/14	Teal 2014/13	PERSONNEL SERVICES				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		Payroll liabilities (District share of taxes)	118,225	112,435	0	
4	154,369	163,425		Employee benefits	212,659	219,982	0	
5	55,742	56,048		Deferred compensation - Employer contribution	62,072	61,097	0	
6	1,207	12,169		Temporary employees & interns	34,000	01,097	0	_
7	0	0		COLAs and merit increases for staff	63,708	63,708	0	
8	0	0		Compensated absences (annual leave)	03,700	05,708	0	
9	0	0	0	Salary adjustments (includes related taxes & def comp)	0	0	0	
10	1,052,894	1,122,885	1,281,696	TOTAL PERSONNEL SERVICES	1,371,099	1,355,857	0	
11	13.00	14.00	13.50	Total FTE count for FY 15-16 is 14.5	14.50	14.50	0.00	
12	13.00	17.00	13.30	MATERIALS AND SERVICES	14.50	14.50	0.00	12
13	70,946	45,775	140,000	Contracted services	87,000	86,721	0	
14	70,940	43,773		Partner support	26,000	26,000	0	_
15	97,603	109,441		Rent, utilities, telecomm, storage, maint.	124,000	124,000	0	
16	8,504	13,010		Fuel/maint/repair of District vehicles/equipment	21,500	21,500	0	
17	3,430	2,512		Rent space: meetings, workshops, events	5,000	5,000	0	_
18	9,264	7,238		Insurance	14,000	14,000	0	
19	16,345	11,108		Office/farm supplies & non-capitalized equipment	20,835	20,835	0	
20	24,115	40,068		Program supplies	27.000	26,000	0	
21	5,463	3,337		Postage/delivery	5,000	5,000	0	
22	4,114	3,807		Printing, production	6,300	6,300	0	
23	6,218	8,251		Media, advertising, marketing	11,500	11,500	0	
24	13,892	21,620		Dues, subscriptions, licenses	30,000	30,000	0	
25	23,268	21,858		Staff training and related expenses	27,000	26,000	0	_
26	4,376	6,924		Director training and related expenses	8,000	8,000	0	
27	2,767	7,341		Staff transportation & related expenses (not training related)	8,000	8,000	0	
-		3,083		Director business expenses	5,000	5,000	0	
28 29	Incl. in line 24 4,965	5,533		Volunteer/cooperator recognition	5,800	5,800	0	
-	424	486		Bank fees, interest paid	2,600	2,600	0	
30	4,000	4,000		Scholarships	4,000	4,000	0	
32	299,694	315,392	460,115	TOTAL MATERIALS AND SERVICES	438,535	436,256	0	
-	293,094	313,332	400,113	CAPITAL OUTLAY	430,333	430,230	U	33
33	1,257	7 002	26 500	Office equipment/capitalized building repairs	F 000	F 000	0	_
34	1,257	7,002 13,331		Field equipment	5,000 35,000	5,000 30,000	0	
35	·	13,331				30,000		
36 37	26,449 27,706	20,333	20,000 103,200	Vehicles TOTAL CAPITAL OUTLAY	40,000	35,000	0 0	
-	21,700	20,333	103,200		40,000	35,000	U	
38				DEBT SERVICE	0	0	^	38
39	0	0	0		0		0	
40	0	0	0		0	0	0	
41	0	0					0	
42	0	0	0	TOTAL DEDT OF DAILOR	0	0	0	
43	0	0	0	TOTAL DEBT SERVICE	0	0	0	_
44			201.010	TRANSFERRED TO OTHER FUNDS				44
45	528,570	590,000	- ,-	Transfer to Conservation Fund	692,977	652,977	0	
46	New Fund FY1415			Transfer to Working Lands Legacy Fund	50,000	50,000	0	
47	150,000	100,000		Transfer to Building Reserve Fund	50,000	0	0	
48	678,570	690,000	507,318	TOTAL TRANSFERS	792,977	702,977	0	
49	0	0	0	OPERATING CONTINGENCY	0	0	0	
50	1,541,923	1,351,366		Ending balance (prior years)	0	0	0	
51			1,106,414		760,046	752,687	0	_
52				Reserved for future expenditure	0	0	0	_
53	3,600,787	3,499,976	3,458,743	TOTAL REQUIREMENTS	3,402,657	3,282,777	0	53

FORM LB-31

GENERAL FUND: DETAILED EXPENDITURES



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4/30/2015 **District Operations Department Historical Data** Budget for fiscal year 2015-16 Actual Actual Adopted Proposed by Approved by Adopted by Governing REQUIREMENTS DESCRIPTION 2nd Preceding 1st Precedina Revised Budget **Budget Officer Budget Cmte** Body Year 2012/13 Year 2013/14 Year 2014/15 PERSONNEL SERVICES Salaries and wages (4.5 FTE in FY 15-16) 223,391 260,283 265,080 299,148 299,148 2 2 37,714 27,390 34,800 Payroll liabilities (District share of taxes) 37.465 3 28 149 3 39,031 54,702 65,492 75,119 74,991 4 Employee benefits 4 19,544 Deferred compensation - Employer contribution 20,891 16,171 18,574 20,891 5 5 802 0 Temporary Employees & Interns 0 6 0 6 20,135 COLAs and merit increases for staff (incl taxes & def comp) 21,847 21,847 7 7 Compensated absences (annual leave) 8 0 0 8 0 Salary adjustments (includes related taxes & def comp) 0 9 9 307,544 360,949 405,051 TOTAL PERSONNEL SERVICES 454,470 454,591 0 10 10 3.00 4.00 4.00 Total FTE count for FY 15-16 is 4.5 4.50 11 11 MATERIALS AND SERVICES 12 12 22,601 29,746 25,000 Contracted services 20,000 20,000 13 13 14 0 Partner support 0 14 33,500 Rent, utilities, telecomm, storage, maintenance 39 072 38 000 15 29.281 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 4,000 18 12.175 5,410 8,015 Office supplies & non-capitalized equipment 5,835 5,835 19 19 20 110 22,224 500 Program supplies & non-capitalized equipment 2,000 1,000 20 2,000 Postage/delivery 1 906 1 906 2 000 21 2 000 21 1,234 1,147 1,800 Printing, production 1,300 1,300 22 22 1,500 2,732 1 424 3,000 Media, advertising, marketing 1,500 23 23 10,542 17,835 15,000 Dues, subscriptions, licenses 16,000 16,000 24 24 3.971 9.743 8,000 Staff training and related expenses 9 000 8,000 25 25 4,376 6,924 7,000 Director training and related expenses 8,000 8,000 26 26 1 890 1,600 Staff transportation & related expenses (not training related) 2,000 332 2 000 27 27 2,602 3,083 1,800 Director business expenses 5,000 5,000 28 28 4,965 5,295 5,500 Volunteer/Board/staff/cooperator recognition 5,500 5,500 29 29 424 486 600 Bank fees, interest paid 600 600 30 30 4.000 4.000 31 Scholarships 0 31 0 159,409 122,315 TOTAL MATERIALS AND SERVICES 127,735 125,735 32 106,634 n 32 CAPITAL OUTLAY 33 33 1,257 4,289 11,000 Office equipment 5,000 5,000 34 34 13,331 35 7,700 Field equipment 0 0 35 13.449 0 36 0 Vehicles 0 36 14,706 17,620 18.700 TOTAL CAPITAL OUTLAY 5,000 5,000 0 37 37 DEBT SERVICE 38 38 39 39 40 40 41 41 42 42 TOTAL DEBT SERVICE 0 0 0 0 43 43 0 44 TRANSFERRED TO OTHER FUNDS 44 n 0 0 45 0 Transfer to Conservation Fund 45 0 Transfer to Working Lands Legacy Fund 46 0 0 0 0 46 0 Transfer to Building Reserve Fund 0 47 0 0 0 47 48 0 TOTAL TRANSFERS 0 0 0 48 **OPERATING CONTINGENCY** 49 0 0 49 428.884 537.978 546,066 TOTAL EXPENDITURES 587.205 585.326 50 0 50 Ending balance (prior years) 51 51 229,348 UNAPPROPRIATED ENDING FUND BALANCE 52 O 0 0 52 0 Reserved for future expenditure 0 0 0 53 53 54 428,884 537,978 775,414 TOTAL REQUIREMENTS 587,205 585,326 0 54

FORM LB-31

GENERAL FUND: DETAILED EXPENDITURES



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4/30/2015 **Conservation Services Department Historical Data** Budget for fiscal year 2015-16 Actual Actual Adopted Proposed by Approved by Adopted by Governing REQUIREMENTS DESCRIPTION 2nd Preceding 1st Precedina Revised Budget **Budget Officer Budget Cmte** Body Year 2012/13 Year 2013/14 Year 2014/15 PERSONNEL SERVICES 527,546 545,367 581,361 Salaries and wages (10.0 FTE in FY 15-16) 581,287 599,487 2 2 62,490 77,577 Payroll liabilities (District share of taxes) 80,760 74,721 3 58,203 3 115,338 108,723 123,084 Employee benefits 137,540 144,991 4 4 39,571 37,474 39,305 Deferred compensation - Employer contribution 41,181 5 40,206 5 405 12,169 15,000 Temporary employees & interns 34,000 0 6 6 41,861 40,318 COLAs and merit increases for staff (incl taxes & def comp) 41,861 7 7 Compensated absences (annual leave) 8 0 0 8 Salary adjustments (includes related taxes & def comp) 0 0 9 9 745,350 761,936 876,645 TOTAL PERSONNEL SERVICES 916,629 901,266 0 10 10 10.00 9.50 Total FTE count for FY 15-16 is 10.0 10.00 10.00 11 11 **MATERIALS AND SERVICES** 12 12 48,345 16,029 77,000 Contracted services 40,000 39.721 13 13 26,000 26,000 14 0 Partner support 14 70.000 Rent, utilities, telecomm, storage, maintenance 70.369 15 68,322 76,000 76 000 15 16 5,953 6,175 7,500 Fuel/maint/repair of District vehicles/equipment 8,000 8,000 16 3,377 2,512 17 4,000 Rent space: meetings, workshops, events 5,000 5,000 17 18 6,485 4,849 7,000 7,000 18 4.170 5.698 7,600 Office supplies & non-capitalized equipment 5.000 5.000 19 19 20 24,005 17,844 29,300 Program supplies & non-capitalized equipment 25,000 25,000 20 3,500 Postage/delivery 1,431 3,557 3.000 3.000 21 21 8,100 Printing, production 22 2,880 2,660 5,000 5,000 22 8,000 Media, advertising, marketing 6,827 10,000 23 3.486 10.000 23 3,785 24 3,350 3,800 Dues, subscriptions, licenses 14,000 14,000 24 12,115 25 19,297 16,000 Staff training and related expenses 18,000 18.000 25 26 0 Director training and related expenses 0 0 26 5,451 2,435 5,000 Staff transportation & related expenses (not training related) 6,000 27 6,000 27 Director business expenses 28 0 0 0 28 238 Volunteer/cooperator recognition 300 29 300 29 0 Bank fees, interest paid 2,000 2,000 30 30 Scholarships 31 0 0 Ω 31 195,662 155,983 246,800 TOTAL MATERIALS AND SERVICES 250,300 250,021 0 32 32 33 CAPITAL OUTLAY 33 15,500 Office equipment 34 2,713 0 0 34 10,000 Field equipment 35 0 25,000 20,000 35 36 13,000 0 20,000 Vehicles 36 13,000 2,713 TOTAL CAPITAL OUTLAY 25,000 20,000 45,500 0 37 37 DEBT SERVICE 38 38 39 39 40 40 41 41 42 42 TOTAL DEBT SERVICE 0 0 0 0 0 0 43 43 TRANSFERRED TO OTHER FUNDS 44 44 Transfer to Conservation Fund 0 0 0 45 45 0 Transfer to Working Lands Legacy Fund 0 0 0 46 46 47 0 Transfer to Building Reserve Fund 0 0 0 47 48 0 0 0 TOTAL TRANSFERS 0 0 0 48 49 0 OPERATING CONTINGENCY 0 0 0 49 1,168,945 TOTAL EXPENDITURES 954,012 920,632 1,191,929 1,171,287 0 50 50 51 Ending balance (prior years) 51 490,957 UNAPPROPRIATED ENDING FUND BALANCE 52 0 0 0 52 0 n 0 0 Reserved for future expenditure 53 53 954.012 920.632 1.659.902 TOTAL REQUIREMENTS 1.191.929 1.171.287 0 54 54

GENERAL FUND:

FORM LB-31



				DETAILED EXPENDITURES	DIST	RICT t. Clean water.	4/30/2015	l
	-	listorical Dat	ra	Land Management Department		for fiscal year		
	Actual	Actual	Adopted	Earla Management Department	Duaget	ioi iiscai yeai	2013-10	
	2nd Preceding	1st Preceding	Revised Budget	REQUIREMENTS DESCRIPTION	Proposed by	Approved by	Adopted by	
	Year 2012/13	Year 2013/14	Year 2014/15		Budget Officer	Budget Cmte	Governing Body	
1				PERSONNEL SERVICES				1
2				Salaries and wages (0.0 FTE in FY 15-16)	0	0		2
3				Payroll liabilities (District share of taxes)				3
4				Employee benefits				4
5	NEW DEPT	NEW DEPT		Deferred compensation - Employer contribution				5
6	NO HISTORY	NO HISTORY		Temporary employees & interns				6
7				COLAs and merit increases for staff (incl taxes & def comp)				7
8				Compensated absences (annual leave)				8
9				Salary adjustments (includes related taxes & def comp)				9
10	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	10
11	0.00	0.00	0.00	Total FTE count for FY 15-16 is 0.0				11
12				MATERIALS AND SERVICES				12
40			39,000	Contracted continue	27 000	27 000		40
13	•		36,000	Contracted services	27,000 0	27,000 0		13
14			17,000	Partner support	10,000	10,000		14
15	•		6.500	Rent, utilities, telecomm, storage, maintenance Fuel/maint/repair of District farm equipment	6,500	6,500		15
16	•		6,500		,			16
17			0.500	Rent space: meetings, workshops, events	0	0		17
18				Insurance	3,000	3,000		18
19			20,000	Office/farm supplies & non-capitalized equipment	10,000	10,000		19
20				Program supplies & non-capitalized equipment	0	0		20
21	NEW DEPT NO HISTORY	NEW DEPT NO HISTORY		Postage/delivery	0	0		21
22	NO HISTORY	ZINGTORT NOTHSTORY		Printing, production	0	0		22
23				Media, advertising, marketing	0	0		23
24	;			Dues, subscriptions, licenses	0	0		24
25	;			Staff training and related expenses	0	0		25
26	;			Director training and related expenses	0	0		26
27	•			Staff transportation & related expenses (not training related)	0	0		27
28				Director business expenses	0	0		28
29			2,000	Volunteer/cooperator recognition	0	0		29
30	;			Bank fees, interest paid	0	0		30
31			,	Scholarships	4,000	4,000		31
32	0	0	91,000	TOTAL MATERIALS AND SERVICES	60,500	60,500	0	32
33			40.000	CAPITAL OUTLAY				33
34	NEW DEPT	NEW DEPT		Office equipment	0	0		34
35	NO HISTORY	NO HISTORY	29,000	Field equipment	10,000	10,000		35
36 37	•	0	20.000	Vehicles TOTAL CAPITAL OUTLAY	0 10,000	0 10.000	0	36
\vdash	0	0	39,000		10,000	10,000	U	37
38				DEBT SERVICE				38
39								39
40								40
41								41
42 43	0	0	0	TOTAL DEBT SERVICE	0	0	0	42
	U	U	U	TRANSFERRED TO OTHER FUNDS	U	U	U	43 44
44 45			0	Transfer to Conservation Fund	0	0	0	44
_	NEW DEPT	NEW DEPT	0	Transfer to Conservation Fund Transfer to Working Lands Legacy Fund	0	0	0	46
46 47	NO HISTORY	NO HISTORY	0	Transfer to Working Lands Legacy Fund Transfer to Building Reserve Fund	0	0	0	46
48	0	0	0	TOTAL TRANSFERS	0	0	0	48
\vdash	U	U	U	OPERATING CONTINGENCY	0	0	0	
49			400 000		-	_	-	49
50	0	0	130,000	TOTAL EXPENDITURES	70,500	70,500	0	50
51				Ending balance (prior years)				51
52			71,558	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	52
53				Reserved for future expenditure	0	0	0	53
54	0	0	201,558	TOTAL REQUIREMENTS	70,500	70,500	0	54

	FORM LB-31			GENERAL FUND:		COUNTY SOIL AND WATER SERVATION	Page 7	
				DETAILED EXPENDITURES	DIST	RICT		1
ĺ						. Clean water.	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	
1				PERSONNEL SERVICES				1
2				Salaries and wages (0.0 FTE in FY 14-15)				2
3				Payroll liabilities (District share of taxes)				3
4				Employee benefits				4
5				Deferred compensation - Employer contribution				5
6				Temporary employees & interns				6
7				COLAs and merit increases for staff (incl taxes & def comp)				7
8				Compensated absences (annual leave)				8
9			_	Salary adjustments (includes related taxes & def comp)			_	9
10	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	10
11				Total FTE count for FY 14-15 is 0.0	0	0	0	11
12				MATERIALS AND SERVICES				12
13				Contracted services				13
14				Partner support				14
15				Rent, utilities, telecomm, storage, maintenance				15
16				Fuel/maint/repair of District farm equipment				16
17				Rent space: meetings, workshops, events				17
18				Insurance				18
19				Office/farm supplies & non-capitalized equipment				19
20				Program supplies & non-capitalized equipment				20
21				Postage/delivery				21
22				Printing, production				22
23 24				Media, advertising, marketing Dues, subscriptions, licenses				23
25				Staff training and related expenses				24 25
26				Director training and related expenses				26
27				Staff transportation & related expenses (not training related)				27
28				Director business expenses				28
29				Volunteer/cooperator recognition				29
30				Bank fees, interest paid				30
31				Scholarships				31
32	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	32
33		,		CAPITAL OUTLAY			-	33
34				Office equipment				34
35				Field equipment				35
36				Vehicles				36
37	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	37
38				DEBT SERVICE				38
39			0		0	0	0	39
40								40
41								41
42								42
43	0	0	0	TOTAL DEBT SERVICE	0	0	0	43
44				TRANSFERRED TO OTHER FUNDS				44
45	528,570	590,000	321,942	Transfer to Conservation Fund	692,977	652,977	0	45
46	New Fund FY1415	New Fund FY1415		Transfer to Working Lands Legacy Fund	50,000	50,000	0	46
47	150,000	100,000		Transfer to Building Reserve Fund	50,000	0	0	47
48	678,570	690,000	507,318	TOTAL TRANSFERS	792,977	702,977	0	48
49				OPERATING CONTINGENCY				49
50	678,570	690,000	507,318	TOTAL EXPENDITURES	792,977	702,977	0	50
51	,	,		Ending balance (prior years)		,		51
52			1,106 414	UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	0	
53				Reserved for future expenditure	. 55,510	. 32,001		53
53	678 570	000.000		TOTAL PEOLIDEMENTS	4 552 000	1 455 664	^	53

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).

1,553,023

1,455,664

0 54

1,613,732 TOTAL REQUIREMENTS

54

678,570

690,000

	FORM LB-10			SPECIAL REVENUE FUND: CONSERVATION FUND	CONS DIST	COUNTY SOIL AND WATER SERVATION RICT Clean water.	Page 8	ī
		Historical Data			Budget	for fiscal year		
	Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15	RESOURCES and REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				RESOURCES				1
2	0	0	178,750	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2
3	(5,387)	46,699	0	Beginning fund balance: Working capital (accrual basis)	0	0	0	3
4	(12,149)	0	0	Cash to accrual conversion adjustment	0	0	0	4
5	528,570	590,000	321,942	Transferred from General Fund	692,977	652,977	0	5
6	88,973	2,462	8,995	Milk Creek project grants (combined)	3,058	3,058	0	6
7	29,249	1,651		OWEB Small Grants (combined) revenue for this FY	11,500	11,500	0	7
8	45,000	55,000		Disbursements from DEQ CWSRF: loan # R22405	118,900	118,900	0	8
	0	0		Disbursements from DEQ CWSRF: septic system repair loan	0	40,000	0	
9	10,540	33,818		Conservation loans: repayments received from borrowers	68,300	68,300	0	9
	0	0		Septic system repair loans: repayments recv'd from borrowers	0	0	0	
11	0	0		Interest from bank accounts	0	0	0	11
12	0	20,347		Corral Creek project grants	0	0	0	12
13	22,899	16,046		Other grants and reimbursements	0	0	0	13
14	0	31,300		Mt. Scott Creek project grants	0	0	0	14
15	0	11,720		SEP funding for projects	0	0	0	15
16	0	8,420		Other	0	0	0	16
17	707,695	817,463			894,735	894,735	0	17
18		0		Taxes necessary to balance	0	0	0	18
19	0	0		Taxes collected in year levied				19
20	707,695	817,463	723,220	TOTAL RESOURCES	894,735	894,735	0	20
21				REQUIREMENTS				21
22		185,036		Wildlife Habitat Conservation: grants, cost-share, contracts				22
23		128,551		Weed Management: grants, cost-share, contracts				23
24	This section left	91,550		Water Quality: grants, cost-share, contracts				24
25	blank. The W's	10,425		Water Quantity: grants, cost-share, contracts	_			25
26	were a new	55,366		Stormwater Management: grants, cost-share, contracts	Recate	gorized: See lir	nes 30-34.	26
27	category starting in FY1314.	366		Soil Quality & Soil Conservation: grants, cost-share, contracts				27
28		130,544	108,000	Partner Programs: grants, cost-share, contracts				28
			101010	Conservation Loans: Water Quality, Water Quantity, Soil Quality				
29		55,567		& Conservation, etc.			T	29
30	0	0		DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0	30
	0	0	0	DEQ CWSRF loan for septic repairs: principal + interest + fees	0	0	0	
31	169,509	This section left	This section left	Grants and cost-share to Cooperators	160,000	120,000	0	31
32	59,158	blank. These	blank. These	Conservation loans to Cooperators	138,900	138,900	0	32
	0	expenses were	expenses were	Residential septic system repair loans to homeowners	0	40,000	0	
33	155,677	recategorized into	recategorized into	Grants and contracts to Partners	175,000	175,000	0	33
34	104,570	the W's. See lines	the W's. See lines	Contracted services	212,000	212,000	0	34
35	172.082	22-29.	22-29.	Milk Creek project	7,500	7,500	0	35
36	0	0	0	Other	0	0	0	36
37	0	0	0		0	0	0	37
38	0	0	0		0	0	0	
39	0	0	0		0	0	0	39
40	660,996	657,405		Total Expenses (See note on line 16)	693,400	693,400	0	
	,	,	,	UNAPPROPRIATED ENDING FUND BALANCE (funds needed	,	,	-	
44				from July-November 2016)	121,335	121,335	0	14
41	40.000	400.050	00.400	Reserved for future expenditure				41
42	46,699	160,058	-, -		80,000	80,000	0	42
43	707,695	817,463	700 000	TOTAL REQUIREMENTS	894,735	894,735	0	43

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.

FORM LB-10

SPECIAL REVENUE FUND: WORKING LANDS LEGACY FUND

CONSERVATION
DISTRICT
Good dirt. Clean water.

					1		4/30/2015	
_	Н	listorical Dat	a		Budget	for fiscal year	2015-16	
	Actual	Actual	Adopted	RESOURCES and REQUIREMENTS	Proposed by	Approved by	Adopted by	
	2nd Preceding	1st Preceding	Revised Budget		Budget Officer	Budget Cmte	Governing Body	
	Year 2012/13	Year 2013/14	Year 2014/15		, i			
1				RESOURCES				1
2								2
3				Beginning fund balance: Cash on hand (cash basis) or	0	0	0	3
4				Beginning fund balance: Working capital (accrual basis)	75,000	75,000	0	4
5				Earning from temporary investments	0	0	0	5
6				Transferred from General Fund	50,000	50,000	0	6
7	NEW FUND	NEW FUND		Interest	0	0	0	7
8	NO HISTORY	NO HISTORY		Donations to acquire land and/or cons. easements	0	0	0	8
9			0	Grants to acquire land and/or conservation easements	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	75,000	TOTAL RESOURCES	125,000	125,000	0	13
14				REQUIREMENTS				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
				Capital outlay (improve/maintain property and easements,				
17			5,000	related costs)	10,000	10,000	0	17
	NEW FUND	NEW FUND		Materials and services, including transaction fees, recording				
18	NO HISTORY	NO HISTORY	20,000	of easements, legal fees, bank fees, etc.	40,000	40,000	0	18
19	NOTHOTORY	1101101011	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	75,000	Total Expenses	125,000	125,000	0	24
				UNAPPROPRIATED ENDING FUND BALANCE (funds				
25	0	0	_	needed from July-November 2016)	0	0	0	25
26	0	0	0	Reserved for future expenditure	0	0	0	26
27	0	0	75 000	TOTAL REQUIREMENTS	125,000	125,000	0	27

ı	FORM LB-11	REVIEW YEAR: 2017		RESERVE FUND:		COUNTY SOIL AND WATER SERVATION	Page 10	
	This reserve fund mus	st be reviewed and con by 2017	ntinued, or abolished,	Building Reserve Fund	DIST		4/30/2015	1
		Historical Data		This fund is authorized and established by resolution in 2007 for	Budget for fiscal year 2015-16		2015-16	
	Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15	the following specified purpose: Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CCSWCD	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				RESOURCES				1
2	379,143	418,314		Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2
3	0	0		Beginning fund balance: Working capital (accrual basis)	163,653	123,277	0	3
4	0	0		Earning from temporary investments	0	0	0	4
5	150,000	100,000		Transferred from General Fund	50,000	0	0	5
6	1,852	460		Interest	0	1,000	0	6
7	0	327,500		Long-term debt proceeds	0	0	0	7
8	0	0		Other income: sale of property	0	220,000	0	8
9	530,995	846,274	206,112	Total resources, except taxes to be levied	213,653	344,277	0	9
10			0	Taxes necessary to balance				10
11	0	0.40.07.4	000 440	Taxes collected in year levied	040.050	044.077		11
12	530,995	846,274	206,112	TOTAL RESOURCES	213,653	344,277	0	12
13	0	0	0	REQUIREMENTS	50,000	450,000	0	13
14	0	0		Acquire/improve real property, build facilities, related costs	50,000	150,000	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	114,277	0	16
17	0	14,861	11,060	Materials and services, including bank fees	10,000	10,000	0	17
18	0	0	0	,	0	0	0	18
19	0	38,011	40,376	Debt service: Beavercreek farm loan principal + interest	40,376	40,376	0	19
20	0	0	0	·	0	0	0	20
21	0	0	0		0	0	0	21
22	112,681	750,938	206,112	Total Expenses	184,029	314,653	0	22
				UNAPPROPRIATED ENDING FUND BALANCE (funds				
23	0	0		needed from July-November 2016)	0	0	0	23
24	418,314	95,336	0	Reserved for future expenditure	29,624	29,624	0	24
25	530,995	846,274	206,112	TOTAL REQUIREMENTS	213,653	344,277	0	25

Budget worksheets

GENERAL FUND

Worksheet Clackamas County SWCD

								_
							4/30/2015	
	ŀ	listorical Data	a		Budge	et for Next Year 2	015-16	
	Actual 2nd Preceding Year 2012/13	Actual 1st Preceding Year 2013/14	Adopted Revised Budget Year 2014/15	RESOURCE DESCRIPTION	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) or				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				OTHER RESOURCES				6
7	8,390	7,505	7,100	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	50,000	OWEB/ODA grant: TA/LMA	50,000	50,000		12
13	20,930	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	500	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	0	OACD/NOWC	35,000	35,000		19
20	1,815,016	1,626,104	1,529,841	Total resources, except taxes to be levied	1,406,921	1,227,297	0	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	3,600,788	3,499,976	3,458,743	TOTAL RESOURCES	3,402,657	3,282,777	0	23

SPECIAL REVENUE FUND

Page 8 W

4/30/2015

Conservation Fund

Clackamas County SWCD

Worksheet

This is a special fund

							0.4 = 4.0	7
Ļ		Historical Data				for Next Year 2		
	A -4 ·	A -4 .	A	RESOURCE AND REQUIREMENTS	Proposed by		Adopted by	
	Actual	Actual	Adopted	·	Budget Officer	Approved by	Governing Body	
	2nd Preceding	1st Preceding	Revised Budget	DESCRIPTION		Budget Cmte		
	Year 2012/13	Year 2013/14	Year 2014/15	DECOUDOES				
1				RESOURCES				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		Transferred from General Fund	692,977	652,977		6
7	22,628	2,462		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		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 recv'd from borrowers		0	-	
				Septic system repair loans: interest rec'vd 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		SEP funding for projects	0	0		18
19		8,420		Other	0	0		19
20	707,695	817,463	723,220	Total resources, except taxes to be levied	894,735	894,735	0	20
21	0	211,100	,	Taxes necessary to balance	0	0	-	21
22	0			Taxes collected in year levied				22
23	707,695	817,463	723,220	TOTAL RESOURCES	894,735	894,735	0	
24	,	,	,	REQUIREMENTS		,		24
25		185,036	164.600	Wildlife Habitat Conservation: grants, cost-share, contracts				25
26		128,551		Weed Management: grants, cost-share, contracts	1			26
27	This section left	91,550		Water Quality: grants, cost-share, contracts	1			
28	blank. The W's			Trator Quanty: granto, coot chare, contracto				27
29	Diamit. The TT			Water Quantity: grants, cost-share, contracts				27
	were a new	10,425	0	Water Quantity: grants, cost-share, contracts	Recate	anorized: See lir	nes 33-37	28
	were a new	10,425 55,366	0 40,000	Stormwater Management: grants, cost-share, contracts	Recate	egorized: See lir	nes 33-37.	28 29
30	category starting in	10,425 55,366 366	0 40,000 5,000	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts	Recate	egorized: See lir	nes 33-37.	28 29 30
	i i	10,425 55,366	0 40,000 5,000	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts	Recate	egorized: See lir	nes 33-37.	28 29
30	category starting in	10,425 55,366 366 130,544	0 40,000 5,000 108,000	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality	Recate	egorized: See lir	nes 33-37.	28 29 30 31
30 31 32	category starting in FY1314.	10,425 55,366 366 130,544 55,567	0 40,000 5,000 108,000	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.				28 29 30 31
30	category starting in FY1314.	10,425 55,366 366 130,544 55,567 0	0 40,000 5,000 108,000 164,248	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees	Recate 0	0	0	28 29 30 31 32 33
30 31 32 33	category starting in FY1314.	10,425 55,366 366 130,544 55,567 0	0 40,000 5,000 108,000 164,248 0	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees	0	0		28 29 30 31 32 32 33
30 31 32	category starting in FY1314.	10,425 55,366 366 130,544 55,567 0	0 40,000 5,000 108,000 164,248 0 0	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees		0	0	28 29 30 31 32 33
30 31 32 33	category starting in FY1314.	10,425 55,366 366 130,544 55,567 0	0 40,000 5,000 108,000 164,248 0	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees	0	0	0	28 29 30 31 32 32 33
30 31 32 33 34	0 0 169,509	10,425 55,366 366 130,544 55,567 0 0	0 40,000 5,000 108,000 164,248 0 0	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators	0 160,000	0 0 120,000	0	28 29 30 31 32 33 34
30 31 32 33 34 35	0 169,509 59,158	10,425 55,366 366 130,544 55,567 0 0 This section left blank. These	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners	0 160,000 138,900	0 0 120,000 138,900 40,000	0	28 29 30 31 32 33 34 35
30 31 32 33 34 35	category starting in FY1314. 0 0 169,509 59,158 0 155,677	10,425 55,366 366 130,544 55,567 0 0 This section left blank. These expenses were	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners	160,000 138,900 175,000	0 0 120,000 138,900 40,000 175,000	0	28 29 30 31 32 33 34 35
30 31 32 33 34 35 36 37	category starting in FY1314. 0 0 169,509 59,158 0 155,677 104,570	10,425 55,366 366 130,544 55,567 0 0 This section left blank. These expenses were recategorized into	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were recategorized into	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners Contracted services	160,000 138,900 175,000 212,000	0 0 120,000 138,900 40,000 175,000 212,000	0	28 29 30 31 32 33 34 35 36 37
30 31 32 33 34 35 36 37 38	category starting in FY1314. 0 0 169,509 59,158 0 155,677	10,425 55,366 366 130,544 55,567 0 This section left blank. These expenses were recategorized into the W's. See lines	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were recategorized into the W's. See lines	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners Contracted services Milk Creek project	160,000 138,900 175,000 212,000 7,500	0 0 120,000 138,900 40,000 175,000 212,000 7,500	0	28 29 30 31 32 33 34 35 36 37 38
30 31 32 33 34 35 36 37 38 39	category starting in FY1314. 0 0 169,509 59,158 0 155,677 104,570	10,425 55,366 366 130,544 55,567 0 This section left blank. These expenses were recategorized into the W's. See lines	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were recategorized into the W's. See lines	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners Contracted services	160,000 138,900 175,000 212,000	0 0 120,000 138,900 40,000 175,000 212,000	0	28 29 30 31 32 33 34 35 36 37 38 39
30 31 32 33 34 35 36 37 38 39 40	category starting in FY1314. 0 0 169,509 59,158 0 155,677 104,570	10,425 55,366 366 130,544 55,567 0 This section left blank. These expenses were recategorized into the W's. See lines	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were recategorized into the W's. See lines	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners Contracted services Milk Creek project	160,000 138,900 175,000 212,000 7,500	0 0 120,000 138,900 40,000 175,000 212,000 7,500	0	28 29 30 31 32 33 34 35 36 37 38 39 40
30 31 32 33 34 35 36 37 38 39 40 41	category starting in FY1314. 0 0 169,509 59,158 0 155,677 104,570	10,425 55,366 366 130,544 55,567 0 This section left blank. These expenses were recategorized into the W's. See lines	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were recategorized into the W's. See lines	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners Contracted services Milk Creek project	160,000 138,900 175,000 212,000 7,500	0 0 120,000 138,900 40,000 175,000 212,000 7,500	0	28 29 30 31 32 33 34 35 36 37 38 39 40
30 31 32 33 34 35 36 37 38 39 40 41 42	category starting in FY1314. 0 0 169,509 59,158 0 155,677 104,570 172,082	10,425 55,366 366 130,544 55,567 0 0 This section left blank. These expenses were recategorized into the W's. See lines 25-32.	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were recategorized into the W's. See lines 25-32.	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners Contracted services Milk Creek project Other	160,000 138,900 175,000 212,000 7,500	0 0 120,000 138,900 40,000 175,000 212,000 7,500 0	0 0	28 29 30 31 32 33 34 35 36 37 38 39 40 41
30 31 32 33 34 35 36 37 38 39 40 41	category starting in FY1314. 0 0 169,509 59,158 0 155,677 104,570	10,425 55,366 366 130,544 55,567 0 This section left blank. These expenses were recategorized into the W's. See lines	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were recategorized into the W's. See lines 25-32.	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners Contracted services Milk Creek project Other Total Expenses (See note on line 16)	160,000 138,900 175,000 212,000 7,500	0 0 120,000 138,900 40,000 175,000 212,000 7,500	0	28 29 30 31 32 33 34 35 36 37 38 39 40 41
30 31 32 33 34 35 36 37 38 39 40 41 42	category starting in FY1314. 0 0 169,509 59,158 0 155,677 104,570 172,082	10,425 55,366 366 130,544 55,567 0 0 This section left blank. These expenses were recategorized into the W's. See lines 25-32.	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were recategorized into the W's. See lines 25-32.	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners Contracted services Milk Creek project Other Total Expenses (See note on line 16) UNAPPROPRIATED ENDING FUND BALANCE (funds needed	160,000 138,900 175,000 212,000 7,500	0 0 120,000 138,900 40,000 175,000 212,000 7,500 0	0	28 29 30 31 32 33 34 35 36 37 38 39 40 41
30 31 32 33 34 35 36 37 38 39 40 41 42	category starting in FY1314. 0 0 169,509 59,158 0 155,677 104,570 172,082	10,425 55,366 366 130,544 55,567 0 0 This section left blank. These expenses were recategorized into the W's. See lines 25-32.	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were recategorized into the W's. See lines 25-32.	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners Contracted services Milk Creek project Other Total Expenses (See note on line 16)	160,000 138,900 175,000 212,000 7,500	0 0 120,000 138,900 40,000 175,000 212,000 7,500 0	0 0	28 29 30 31 32 33 34 35 36 37 38 39 40 41
30 31 32 33 34 35 36 37 38 39 40 41 42 43	category starting in FY1314. 0 0 169,509 59,158 0 155,677 104,570 172,082	10,425 55,366 366 130,544 55,567 0 0 This section left blank. These expenses were recategorized into the W's. See lines 25-32.	0 40,000 5,000 108,000 164,248 0 0 This section left blank. These expenses were recategorized into the W's. See lines 25-32.	Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan for septic repairs: principal + interest + fees Grants and cost-share to Cooperators Conservation loans to Cooperators Residential septic system repair loans to homeowners Grants and contracts to Partners Contracted services Milk Creek project Other Total Expenses (See note on line 16) UNAPPROPRIATED ENDING FUND BALANCE (funds needed	160,000 138,900 175,000 212,000 7,500 0	0 0 120,000 138,900 40,000 175,000 212,000 7,500 0	0	28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43

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

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Working Lands Legacy Fund

Worksheet Clackamas County SWCD

4/30/2015 RESOURCE AND REQUIREMENTS **Budget for Next Year 2015-16 Historical Data** Adopted Actual Actual Proposed by Approved by Adopted by **DESCRIPTION** 2nd Preceding 1st Preceding Revised Budget **Budget Officer Budget Cmte** Governing Body Year 2014/15 Year 2012/13 Year 2013/14 RESOURCES Beginning Fund Balance: 2 2 3 Cash on hand (cash basis) or 3 4 Working capital (accrual basis) 75.000 75.000 4 5 Earning from temporary investments 5 75,000 Transferred from General Fund 6 **NEW FUND NEW FUND** 50.000 50.000 6 NO HISTORY NO HISTORY Interest 7 8 Donations to acquire land and/or cons. easements 8 9 Grants to acquire land and/or conservation easements 9 75,000 Total resources, except taxes to be levied 10 125.000 125.000 0 10 11 Taxes necessary to balance 11 Taxes collected in year levied 12 12 75.000 TOTAL RESOURCES 0 0 125.000 125,000 0 13 13 REQUIREMENTS 14 14 NEW FUND NFW FUND 50,000 Purchase/acquire conservation easements 75,000 75,000 NO HISTORY NO HISTORY 15 Purchase/acquire land for conservation 16 16 Capital outlay (improve/maintain property and 10,000 17 5,000 leasements, related costs) 10.000 17 Materials and services, including transaction fees, 20,000 recording of easements, legal fees, bank fees, etc. 40.000 40,000 18 18 19 19 20 20 21 21 22 22 23 23 0 75,000 Total Expenses 125,000 125,000 24 0 0 24 UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016) 0 0 0 25 25 Reserved for future expenditure 0 0 0 26 26 0 0 0 75.000 TOTAL REQUIREMENTS 125.000 125.000 27 27

FORM LB-11 Worksheet

This fund is authorized and established by resolution in 2007 for the following specified purpose: Leasing, acquiring, constructing, remodeling, or

RESERVE FUND

Building Reserve Fund Worksheet

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

2017 **REVIEW YEAR:**

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	making capital impro	ng capital improvements to property of CCSWCD		RESOURCE AND REQUIREMENTS	Clackamas County SWCD 4/30/2015		4/30/2015	
		Historical Data			Budg	et for Next Year 20	15-16	
	Actual	Actual	Adopted	DESCRIPTION	Proposed by	Approved by Budget	Adopted by Governing	
	2nd Preceding	1st Preceding	Revised Budget		Budget Officer	Cmte	Body	
	Year 2012/13	Year 2013/14	Year 2014/15	RESOURCES	Budget Silles	G.I.II.G	200,	
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		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	530,995	846,274	· ·	Total resources, except taxes to be levied	213,653	344,277	0	9
10			0	Taxes necessary to balance				10
11				Taxes collected in year levied				11
12	530,995	846,274	206,112	TOTAL RESOURCES	213,653	344,277	0	12
13				REQUIREMENTS				13
14				Acquire/improve real property, build facilities, related costs	50,000	150,000		14
15				Bank fees				15
				Capital outlay (acquire/improve property, build facilities,				
16	112,681	698,066		related costs)	83,653	114,277		16
17		14,861	11,060	Materials and services, including bank fees	10,000	10,000		17
18		0						18
19		38,011	40,376	Debt service: Beavercreek farm loan principal + interest	40,376	40,376	0	19
20								20
21								21
22	112,681	750,938	206,112	Total Expenses	184,029	314,653	0	22
				UNAPPROPRIATED ENDING FUND BALANCE (funds				
23				needed from July-November 2016)	0	0	0	23
24	418,314	95,336	0	Reserved for future expenditure	29,624	29,624	0	24
25	530,995	846,274	206,112	TOTAL REQUIREMENTS	213,653	344,277	0	25