

**GENERAL FUND:
RESOURCES**



5/19/2015

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			RESOURCES				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	1,090,867	3
4	0	0	0	0	0	0	4
5	0	0	0	0	0	0	5
6			OTHER RESOURCES				6
7	8,390	7,505	7,100	7,500	7,500	7,500	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	70,930	12
13	7,703	0	0	0	0	0	13
14	912	1,911	0	1,000	1,000	1,000	14
15	0	835	500	2,000	2,000	2,000	15
16	0	0	30,000	55,000	55,000	55,000	16
17	1,815,016	1,626,104	1,529,841	1,406,921	1,227,297	1,227,297	17
18	0	0	1,928,902	1,995,736	2,055,480	2,055,480	18
19	1,785,772	1,873,872	0	0	0	0	19
20	3,600,788	3,499,976	3,458,743	3,402,657	3,282,777	3,282,777	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**



5/19/2015

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				PERSONNEL SERVICES			
2	307,544	360,949	405,051	District Operations Department: 4.5 FTE	454,470	454,591	454,591
3	745,350	761,936	876,645	Conservation Services Department: 10.0 FTE	916,629	901,266	901,266
4	0	0	0	Land Management Department: 0.0 FTE	0	0	0
5		0	0	Not Allocated to Any Department	0	0	0
6	1,052,894	1,122,885	1,281,696	TOTAL PERSONNEL SERVICES	1,371,099	1,355,857	1,355,857
7	13.00	14.00	13.50	TOTAL FTE count for FY 15-16: 14.5	14.50	14.50	14.50
8				MATERIALS AND SERVICES			
9	106,634	159,409	122,315	District Operations Dept.	127,735	125,735	125,735
10	195,662	155,983	246,800	Conservation Services Dept.	250,300	250,021	250,021
11	0	0	91,000	Land Management Dept.	60,500	60,500	60,500
12		0	0	Not Allocated to Any Department	0	0	0
13	299,694	315,392	460,115	TOTAL MATERIALS & SERVICES	438,535	436,256	436,256
14				CAPITAL OUTLAY			
15	14,706	17,620	18,700	District Operations Dept.	5,000	5,000	5,000
16	13,000	2,713	45,500	Conservation Services Dept.	25,000	20,000	20,000
17	0	0	39,000	Land Management Dept.	10,000	10,000	10,000
18		0	0	Not Allocated to Any Department	0	0	0
19	27,706	20,333	103,200	TOTAL CAPITAL OUTLAY	40,000	35,000	35,000
20				DEBT SERVICE			
21	0	0	0		0	0	0
22	0	0	0		0	0	0
23	0	0	0		0	0	0
24	0	0	0		0	0	0
25	0	0	0	TOTAL DEBT SERVICE	0	0	0
26				TRANSFERRED TO OTHER FUNDS			
27	528,570	590,000	321,942	Transfer to Conservation Fund	692,977	652,977	652,977
28	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	75,000	Transfer to Working Lands Legacy Fund	50,000	50,000	50,000
29	150,000	100,000	110,376	Transfer to Building Reserve Fund	50,000	0	0
30	678,570	690,000	507,318	TOTAL TRANSFERS	792,977	702,977	702,977
31	0	0	0	OPERATING CONTINGENCY	0	0	0
32	1,541,923	1,351,366	0	Ending balance (prior years)	0	0	0
33	0		1,106,414	UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	752,687
34			0	Reserved for future expenditure	0	0	0
35	3,600,787	3,499,976	3,458,743	TOTAL REQUIREMENTS	3,402,657	3,282,777	3,282,777

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**



5/19/2015

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		
			PERSONNEL SERVICES					
1						1		
2	750,937	805,650	846,441	Salaries and wages (14.5 FTE in FY 15-16)	880,435	898,635	898,635	2
3	90,639	85,593	112,377	Payroll liabilities (District share of taxes)	118,225	112,435	112,435	3
4	154,369	163,425	188,576	Employee benefits	212,659	219,982	219,982	4
5	55,742	56,048	58,849	Deferred compensation - Employer contribution	62,072	61,097	61,097	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	63,708	63,708	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	1,052,894	1,122,885	1,281,696	TOTAL PERSONNEL SERVICES	1,371,099	1,355,857	1,355,857	10
11	13.00	14.00	13.50	Total FTE count for FY 15-16 is 14.5	14.50	14.50	14.50	11
12				MATERIALS AND SERVICES				12
13	70,946	45,775	140,000	Contracted services	87,000	86,721	86,721	13
14	0	0	0	Partner support	26,000	26,000	26,000	14
15	97,603	109,441	120,500	Rent, utilities, telecomm, storage, maint.	124,000	124,000	124,000	15
16	8,504	13,010	19,000	Fuel/maint/repair of District vehicles/equipment	21,500	21,500	21,500	16
17	3,430	2,512	4,000	Rent space: meetings, workshops, events	5,000	5,000	5,000	17
18	9,264	7,238	14,500	Insurance	14,000	14,000	14,000	18
19	16,345	11,108	35,615	Office/farm supplies & non-capitalized equipment	20,835	20,835	20,835	19
20	24,115	40,068	29,800	Program supplies	27,000	26,000	26,000	20
21	5,463	3,337	5,500	Postage/delivery	5,000	5,000	5,000	21
22	4,114	3,807	9,900	Printing, production	6,300	6,300	6,300	22
23	6,218	8,251	11,000	Media, advertising, marketing	11,500	11,500	11,500	23
24	13,892	21,620	18,800	Dues, subscriptions, licenses	30,000	30,000	30,000	24
25	23,268	21,858	24,000	Staff training and related expenses	27,000	26,000	26,000	25
26	4,376	6,924	7,000	Director training and related expenses	8,000	8,000	8,000	26
27	2,767	7,341	6,600	Staff transportation & related expenses (not training related)	8,000	8,000	8,000	27
28	<i>Incl. in line 24</i>	3,083	1,800	Director business expenses	5,000	5,000	5,000	28
29	4,965	5,533	7,500	Volunteer/cooperator recognition	5,800	5,800	5,800	29
30	424	486	600	Bank fees, interest paid	2,600	2,600	2,600	30
31	4,000	4,000	4,000	Scholarships	4,000	4,000	4,000	31
32	299,694	315,392	460,115	TOTAL MATERIALS AND SERVICES	438,535	436,256	436,256	32
33				CAPITAL OUTLAY				33
34	1,257	7,002	36,500	Office equipment/capitalized building repairs	5,000	5,000	5,000	34
35	0	13,331	46,700	Field equipment	35,000	30,000	30,000	35
36	26,449	0	20,000	Vehicles	0	0	0	36
37	27,706	20,333	103,200	TOTAL CAPITAL OUTLAY	40,000	35,000	35,000	37
38				DEBT SERVICE				38
39	0	0	0		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	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	652,977	45
46	<i>New Fund FY1415</i>	<i>New Fund FY1415</i>	75,000	Transfer to Working Lands Legacy Fund	50,000	50,000	50,000	46
47	150,000	100,000	110,376	Transfer to Building Reserve Fund	50,000	0	0	47
48	678,570	690,000	507,318	TOTAL TRANSFERS	792,977	702,977	702,977	48
49	0	0	0	OPERATING CONTINGENCY	0	0	0	49
50	1,541,923	1,351,366		Ending balance (prior years)	0	0	0	50
51			1,106,414	UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	752,687	51
52			0	Reserved for future expenditure	0	0	0	52
53	3,600,787	3,499,976	3,458,743	TOTAL REQUIREMENTS	3,402,657	3,282,777	3,282,777	53

**GENERAL FUND:
DETAILED EXPENDITURES**



5/19/2015

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				PERSONNEL SERVICES			
2	223,391	260,283	265,080	Salaries and wages (4.5 FTE in FY 15-16)	299,148	299,148	299,148
3	28,149	27,390	34,800	Payroll liabilities (District share of taxes)	37,465	37,714	37,714
4	39,031	54,702	65,492	Employee benefits	75,119	74,991	74,991
5	16,171	18,574	19,544	Deferred compensation - Employer contribution	20,891	20,891	20,891
6	802	0		Temporary Employees & Interns	0	0	0
7			20,135	COLAs and merit increases for staff (incl taxes & def comp)	21,847	21,847	21,847
8				Compensated absences (annual leave)	0	0	0
9				Salary adjustments (includes related taxes & def comp)	0	0	0
10	307,544	360,949	405,051	TOTAL PERSONNEL SERVICES	454,470	454,591	454,591
11	3.00	4.00	4.00	Total FTE count for FY 15-16 is 4.5	4.50	4.50	4.50
12				MATERIALS AND SERVICES			
13	22,601	29,746	25,000	Contracted services	20,000	20,000	20,000
14		0		Partner support	0	0	0
15	29,281	39,072	33,500	Rent, utilities, telecomm, storage, maintenance	38,000	38,000	38,000
16	2,551	6,835	5,000	Fuel/maint/repair of District vehicles/equipment	7,000	7,000	7,000
17	53	0		Rent space: meetings, workshops, events	0	0	0
18	2,779	2,389	4,000	Insurance	4,000	4,000	4,000
19	12,175	5,410	8,015	Office supplies & non-capitalized equipment	5,835	5,835	5,835
20	110	22,224	500	Program supplies & non-capitalized equipment	2,000	1,000	1,000
21	1,906	1,906	2,000	Postage/delivery	2,000	2,000	2,000
22	1,234	1,147	1,800	Printing, production	1,300	1,300	1,300
23	2,732	1,424	3,000	Media, advertising, marketing	1,500	1,500	1,500
24	10,542	17,835	15,000	Dues, subscriptions, licenses	16,000	16,000	16,000
25	3,971	9,743	8,000	Staff training and related expenses	9,000	8,000	8,000
26	4,376	6,924	7,000	Director training and related expenses	8,000	8,000	8,000
27	332	1,890	1,600	Staff transportation & related expenses (not training related)	2,000	2,000	2,000
28	2,602	3,083	1,800	Director business expenses	5,000	5,000	5,000
29	4,965	5,295	5,500	Volunteer/Board/staff/cooperator recognition	5,500	5,500	5,500
30	424	486	600	Bank fees, interest paid	600	600	600
31	4,000	4,000		Scholarships	0	0	0
32	106,634	159,409	122,315	TOTAL MATERIALS AND SERVICES	127,735	125,735	125,735
33				CAPITAL OUTLAY			
34	1,257	4,289	11,000	Office equipment	5,000	5,000	5,000
35		13,331	7,700	Field equipment	0	0	0
36	13,449	0	0	Vehicles	0	0	0
37	14,706	17,620	18,700	TOTAL CAPITAL OUTLAY	5,000	5,000	5,000
38				DEBT SERVICE			
39							
40							
41							
42							
43	0	0	0	TOTAL DEBT SERVICE	0	0	0
44				TRANSFERRED TO OTHER FUNDS			
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	0	0	0	TOTAL TRANSFERS	0	0	0
49				OPERATING CONTINGENCY	0	0	0
50	428,884	537,978	546,066	TOTAL EXPENDITURES	587,205	585,326	585,326
51				Ending balance (prior years)			
52			229,348	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
53			0	Reserved for future expenditure	0	0	0
54	428,884	537,978	775,414	TOTAL REQUIREMENTS	587,205	585,326	585,326

**GENERAL FUND:
DETAILED EXPENDITURES**



5/19/2015

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	
			PERSONNEL SERVICES				
			Salaries and wages (10.0 FTE in FY 15-16)	581,287	599,487	599,487	2
			Payroll liabilities (District share of taxes)	80,760	74,721	74,721	3
			Employee benefits	137,540	144,991	144,991	4
			Deferred compensation - Employer contribution	41,181	40,206	40,206	5
			Temporary employees & interns	34,000	0	0	6
			COLAs and merit increases for staff (incl taxes & def comp)	41,861	41,861	41,861	7
			Compensated absences (annual leave)	0	0	0	8
			Salary adjustments (includes related taxes & def comp)	0	0	0	9
			TOTAL PERSONNEL SERVICES	916,629	901,266	901,266	10
			Total FTE count for FY 15-16 is 10.0	10.00	10.00	10.00	11
			MATERIALS AND SERVICES				
			Contracted services	40,000	39,721	39,721	13
			Partner support	26,000	26,000	26,000	14
			Rent, utilities, telecomm, storage, maintenance	76,000	76,000	76,000	15
			Fuel/maint/repair of District vehicles/equipment	8,000	8,000	8,000	16
			Rent space: meetings, workshops, events	5,000	5,000	5,000	17
			Insurance	7,000	7,000	7,000	18
			Office supplies & non-capitalized equipment	5,000	5,000	5,000	19
			Program supplies & non-capitalized equipment	25,000	25,000	25,000	20
			Postage/delivery	3,000	3,000	3,000	21
			Printing, production	5,000	5,000	5,000	22
			Media, advertising, marketing	10,000	10,000	10,000	23
			Dues, subscriptions, licenses	14,000	14,000	14,000	24
			Staff training and related expenses	18,000	18,000	18,000	25
			Director training and related expenses	0	0	0	26
			Staff transportation & related expenses (not training related)	6,000	6,000	6,000	27
			Director business expenses	0	0	0	28
			Volunteer/cooperator recognition	300	300	300	29
			Bank fees, interest paid	2,000	2,000	2,000	30
			Scholarships	0	0	0	31
			TOTAL MATERIALS AND SERVICES	250,300	250,021	250,021	32
			CAPITAL OUTLAY				
			Office equipment	0	0	0	34
			Field equipment	25,000	20,000	20,000	35
			Vehicles	0	0	0	36
			TOTAL CAPITAL OUTLAY	25,000	20,000	20,000	37
			DEBT SERVICE				
			TOTAL DEBT SERVICE	0	0	0	43
			TRANSFERRED TO OTHER FUNDS				
			Transfer to Conservation Fund	0	0	0	45
			Transfer to Working Lands Legacy Fund	0	0	0	46
			Transfer to Building Reserve Fund	0	0	0	47
			TOTAL TRANSFERS	0	0	0	48
			OPERATING CONTINGENCY	0	0	0	49
			TOTAL EXPENDITURES	1,191,929	1,171,287	1,171,287	50
			Ending balance (prior years)				51
			UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	52
			Reserved for future expenditure	0	0	0	53
			TOTAL REQUIREMENTS	1,191,929	1,171,287	1,171,287	54

**GENERAL FUND:
DETAILED EXPENDITURES**



5/19/2015

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	
			PERSONNEL SERVICES				1
			Salaries and wages (0.0 FTE in FY 15-16)	0	0	0	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
0.00	0.00	0.00	Total FTE count for FY 15-16 is 0.0	0.00	0.00	0.00	11
			MATERIALS AND SERVICES				12
		38,000	Contracted services	27,000	27,000	27,000	13
			Partner support	0	0	0	14
		17,000	Rent, utilities, telecomm, storage, maintenance	10,000	10,000	10,000	15
		6,500	Fuel/maint/repair of District farm equipment	6,500	6,500	6,500	16
			Rent space: meetings, workshops, events	0	0	0	17
		3,500	Insurance	3,000	3,000	3,000	18
		20,000	Office/farm supplies & non-capitalized equipment	10,000	10,000	10,000	19
			Program supplies & non-capitalized equipment	0	0	0	20
			Postage/delivery	0	0	0	21
			Printing, production	0	0	0	22
			Media, advertising, marketing	0	0	0	23
			Dues, subscriptions, licenses	0	0	0	24
			Staff training and related expenses	0	0	0	25
			Director training and related expenses	0	0	0	26
			Staff transportation & related expenses (not training related)	0	0	0	27
			Director business expenses	0	0	0	28
		2,000	Volunteer/cooperator recognition	0	0	0	29
			Bank fees, interest paid	0	0	0	30
		4,000	Scholarships	4,000	4,000	4,000	31
0	0	91,000	TOTAL MATERIALS AND SERVICES	60,500	60,500	60,500	32
			CAPITAL OUTLAY				33
		10,000	Office equipment	0	0	0	34
		29,000	Field equipment	10,000	10,000	10,000	35
			Vehicles	0	0	0	36
0	0	39,000	TOTAL CAPITAL OUTLAY	10,000	10,000	10,000	37
			DEBT SERVICE				38
							39
							40
							41
							42
0	0	0	TOTAL DEBT SERVICE	0	0	0	43
			TRANSFERRED TO OTHER FUNDS				44
		0	Transfer to Conservation Fund	0	0	0	45
		0	Transfer to Working Lands Legacy Fund	0	0	0	46
		0	Transfer to Building Reserve Fund	0	0	0	47
0	0	0	TOTAL TRANSFERS	0	0	0	48
			OPERATING CONTINGENCY	0	0	0	49
0	0	130,000	TOTAL EXPENDITURES	70,500	70,500	70,500	50
			Ending balance (prior years)				51
		71,558	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	52
			Reserved for future expenditure	0	0	0	53
0	0	201,558	TOTAL REQUIREMENTS	70,500	70,500	70,500	54

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

**GENERAL FUND:
DETAILED EXPENDITURES**



5/19/2015

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	
			PERSONNEL SERVICES				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
			MATERIALS AND SERVICES				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
			CAPITAL OUTLAY				33
			Office equipment				34
			Field equipment				35
			Vehicles				36
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	37
			DEBT SERVICE				38
		0		0	0	0	39
							40
							41
							42
0	0	0	TOTAL DEBT SERVICE	0	0	0	43
			TRANSFERRED TO OTHER FUNDS				44
528,570	590,000	321,942	Transfer to Conservation Fund	692,977	652,977	652,977	45
New Fund FY1415	New Fund FY1415	75,000	Transfer to Working Lands Legacy Fund	50,000	50,000	50,000	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	702,977	48
			OPERATING CONTINGENCY				49
678,570	690,000	507,318	TOTAL EXPENDITURES	792,977	702,977	702,977	50
			Ending balance (prior years)				51
		1,106,414	UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	752,687	52
			Reserved for future expenditure				53
678,570	690,000	1,613,732	TOTAL REQUIREMENTS	1,553,023	1,455,664	1,455,664	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**



5/19/2015

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		
RESOURCES								
1								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	652,977	5
6	88,973	2,462	8,995	Milk Creek project grants (combined)	3,058	3,058	3,058	6
7	29,249	1,651	16,450	OWEB Small Grants (combined) revenue for this FY	11,500	11,500	11,500	7
8	45,000	55,000	123,000	Disbursements from DEQ CWSRF: loan # R22405	118,900	118,900	118,900	8
	0	0	0	Disbursements from DEQ CWSRF: septic system repair loan	0	40,000	40,000	
9	10,540	33,818	41,248	Conservation loans: repayments received from borrowers	68,300	68,300	68,300	9
	0	0	0	Septic system repair loans: repayments recv'd from borrowers	0	0	0	
11	0	0	0	Interest from bank accounts	0	0	0	11
12	0	20,347	0	Corral Creek project grants	0	0	0	12
13	22,899	16,046	12,960	Other grants and reimbursements	0	0	0	13
14	0	31,300	0	Mt. Scott Creek project grants	0	0	0	14
15	0	11,720	19,875	SEP funding for projects	0	0	0	15
16	0	8,420	0	Other	0	0	0	16
17	707,695	817,463	723,220	Total resources, except taxes to be levied	894,735	894,735	894,735	17
18		0	0	Taxes necessary to balance	0	0	0	18
19	0	0	0	Taxes collected in year levied				19
20	707,695	817,463	723,220	TOTAL RESOURCES	894,735	894,735	894,735	20
REQUIREMENTS								
22		185,036	164,600	Wildlife Habitat Conservation: grants, cost-share, contracts				22
23		128,551	160,000	Weed Management: grants, cost-share, contracts				23
24		91,550	52,880	Water Quality: grants, cost-share, contracts				24
25		10,425	0	Water Quantity: grants, cost-share, contracts				25
26		55,366	40,000	Stormwater Management: grants, cost-share, contracts				26
27		366	5,000	Soil Quality & Soil Conservation: grants, cost-share, contracts				27
28		130,544	108,000	Partner Programs: grants, cost-share, contracts				28
29		55,567	164,248	Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.				29
30	0	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			Grants and cost-share to Cooperators	160,000	120,000	120,000	31
32	59,158			Conservation loans to Cooperators	138,900	138,900	138,900	32
	0			Residential septic system repair loans to homeowners	0	40,000	40,000	
33	155,677			Grants and contracts to Partners	175,000	175,000	175,000	33
34	104,570			Contracted services	212,000	212,000	212,000	34
35	172,082			Milk Creek project	7,500	7,500	7,500	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	38
39	0	0	0		0	0	0	39
40	660,996	657,405	694,728	Total Expenses (See note on line 16)	693,400	693,400	693,400	40
UNAPPROPRIATED ENDING FUND BALANCE (funds needed								
41				from July-November 2016)	121,335	121,335	121,335	41
42	46,699	160,058	28,492	Reserved for future expenditure	80,000	80,000	80,000	42
43	707,695	817,463	723,220	TOTAL REQUIREMENTS	894,735	894,735	894,735	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:
WORKING LANDS LEGACY FUND**



5/19/2015

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		
			RESOURCES					
1							1	
2							2	
3	NEW FUND NO HISTORY	NEW FUND NO HISTORY	0	0	0	0	3	
4			0	75,000	75,000	75,000	75,000	4
5			0		0	0	0	5
6			75,000		50,000	50,000	50,000	6
7			0		0	0	0	7
8			0		0	0	0	8
9			0		0	0	0	9
10			75,000		125,000	125,000	125,000	10
11			0		0	0	0	11
12			0		0	0	0	12
13			0	75,000	125,000	125,000	125,000	13
			REQUIREMENTS					
14							14	
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	50,000	75,000	75,000	75,000	15	
16			0	0	0	0	0	16
17			5,000	10,000	10,000	10,000	10,000	17
18			20,000	40,000	40,000	40,000	40,000	18
19			0	0	0	0	0	19
20			0	0	0	0	0	20
21			0	0	0	0	0	21
22			0	0	0	0	0	22
23	0	0	0	0	0	23		
24	0	75,000	125,000	125,000	125,000	24		
25	0	0	0	0	0	25		
26	0	0	0	0	0	26		
27	0	75,000	125,000	125,000	125,000	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**



5/19/2015

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

Budget worksheets

GENERAL FUND

Worksheet

Clackamas County SWCD

5/19/2015

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) or				2
3	1,811,104	1,541,923	Net working capital (accrual basis)	1,050,491	1,090,867	1,090,867	3
4			Previously levied taxes estimated to be received				4
5							5
6			OTHER RESOURCES				6
7	8,390	7,505	Interest income	7,500	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	0	10
11	(2,333)		Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)	0	0	0	11
12	50,000	50,000	OWEB/ODA grant: TA/LMA	50,000	50,000	50,000	12
13	20,930	20,930	OWEB/ODA grant: District Operations & Admin	20,930	20,930	20,930	13
14	7,703		Water Environment Services (riparian outreach/restor.)				14
15	912	1,911	Reimbursements	1,000	1,000	1,000	15
16		835	Rental/donations received re: farm equipment lent out	2,000	2,000	2,000	16
17		20,000	Cooperative Weed Mgmt Area partnership	20,000	20,000	20,000	17
18		10,000	Clackamas River Water Providers MOA				18
19		0	OACD/NOWC	35,000	35,000	35,000	19
20	1,815,016	1,626,104	Total resources, except taxes to be levied	1,406,921	1,227,297	1,227,297	20
21		1,928,902	Taxes necessary to balance	1,995,736	2,055,480	2,055,480	21
22	1,785,772	1,873,872	Taxes collected in year levied				22
23	3,600,788	3,499,976	TOTAL RESOURCES	3,402,657	3,282,777	3,282,777	23

Conservation Fund

Clackamas County SWCD

Worksheet

This is a special fund

5/19/2015

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

Recategorized: See lines 33-37.

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

5/19/2015

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	
			RESOURCES				
1							1
2			Beginning Fund Balance:				2
3			Cash on hand (cash basis) or				3
4			Working capital (accrual basis)	75,000	75,000	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	50,000	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	125,000	125,000	10
11			Taxes necessary to balance				11
12			Taxes collected in year levied				12
13	0	0	75,000 TOTAL RESOURCES	125,000	125,000	125,000	13
14			REQUIREMENTS				14
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	50,000 Purchase/acquire conservation easements	75,000	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	10,000	17
18			20,000 Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	40,000	40,000	40,000	18
19							19
20							20
21							21
22							22
23							23
24	0	0	75,000 Total Expenses	125,000	125,000	125,000	24
25			UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	0	0	0	25
26			Reserved for future expenditure	0	0	0	26
27	0	0	75,000 TOTAL REQUIREMENTS	125,000	125,000	125,000	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 5/19/2015

Budget for Next Year 2015-16

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

Budget Resolution

CLACKAMAS COUNTY SOIL AND WATER CONSERVATION DISTRICT

RESOLUTION TO ADOPT THE BUDGET, MAKE APPROPRIATIONS, AND IMPOSE AND CATEGORIZE THE PROPERTY TAX for FISCAL YEAR 2015-16

Resolution number 2015-005

1. Resolution adopting the budget: BE IT RESOLVED that the Board of Directors Clackamas County Soil and Water Conservation District hereby adopts the budget for Fiscal Year 2015-2016 in the total amount of \$4,646,789. The budget is now on file at the District office, 221 Molalla Ave., Suite 102, in Oregon City, Oregon.

2. Resolution making appropriations: BE IT RESOLVED that the amounts for the Fiscal Year beginning July 1, 2015, and for the purposes shown below are hereby appropriated:

General Fund	
District Operations Dept.	\$585,326
Conservation Services Dept.	\$1,171,287
Land Management Dept.	\$70,500
Not allocated to organizational unit or program:	
Transfers out	\$702,977
General Fund Total	\$2,530,090
Conservation Fund	
Materials and services	\$693,400
Conservation Fund Total	\$693,400
Working Lands Legacy Fund	
Materials and services	\$40,000
Capital outlay	\$85,000
Working Lands Legacy Fund Total	\$125,000
Building Reserve Fund	
Materials and services	\$10,000
Capital outlay	\$264,277
Debt service	\$40,376
Building Reserve Fund Total	\$314,653
Total Appropriations, All Funds*	\$3,663,143
Total Unappropriated and Reserve Amounts, All Funds	\$983,646
TOTAL ADOPTED BUDGET	\$4,646,789

* *Explanation: The total appropriation amount does not equal the total amount of the adopted budget, because there are unappropriated ending fund balances and amounts reserved for future expenditure in the General Fund, the Conservation Fund, and the Building Reserve Fund. Such amounts are not appropriated. This accounts for the difference.*

3. Resolution imposing the tax: BE IT RESOLVED that the following ad valorem property tax is hereby imposed for tax year 2015-2016 upon the assessed value of all taxable property within the District:
 - At the rate of 5.0 cents per \$1,000 of assessed value for permanent rate tax.

4. Resolution categorizing the tax: BE IT RESOLVED that the tax imposed is hereby categorized for purposes of Article XI section 11b as:

	Subject to General Government Limitation
Permanent rate tax	\$0.050/\$1,000

The above resolution statements were approved and declared adopted on May 19, 2015 by the Board of Directors of the Clackamas County Soil and Water Conservation District.

_____ Secretary to the Board

ATTESTED TO:

_____ Board Chair