	FORM LB-20			GENERAL FUND: RESOURCES	Con Dist	COUNTY SOIL AND WATER SERVATION RICT	Page 1	I		
		listerie el Dete			Good dir	t. Clean water.	3/15/2016		E 40	Timestamp:
		Historical Data		RESOURCE DESCRIPTION		Bu	dget for fiscal yea	ar 201		
	Actual	Actual	Adopted	RESOURCE DESCRIPTION	Proposed by	Approved by	Adopted by		Revisions	Revisions
	2nd Preceding	1st Preceding	Revised Budget		Budget Officer	Budget Cmte	Governing Body		Proposed by Budget Ofcr	Adopted by
	Year 2012/13	Year 2013/14	Year 2014/15	BEOOUDOE0					Budget Olci	Governing Body
1				RESOURCES				1		
2	0	0		Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2	0	0
3	1,811,104	1,541,923		Beginning fund balance: Working capital (accrual basis)	1,050,491	1,090,867	1,090,867	3	1,473,592	1,473,592
4	0	0	0	Previously levied taxes estimated to be received	0	0	0	4	0	0
5	0	0	0		0	0	0	5	0	0
6				OTHER RESOURCES				6		
7	8,390	7,505	7,100	Interest income	7,500	7,500	7,500	7	7,500	7,500
8	0	3,000	0	Grant income to General Fund	0	0	0	8	5,342	5,342
9	(81,690)	0	0	Cash to accrual conversion adjustment	0	0	0	9	0	0
10	0	0	0	Other income	220,000	0	0	10	135,000	135,000
				Adjustment re: Greater Oregon City Watershed Council grants						
11	(2,333)	0	0	mgmt (discontinued Agency Fund)	0	0	0	11	0	0
12	70,930	70,930	70,930	OWEB/ODA allocations to SWCDs (combined)	70,930	70,930	70,930	12	72,674	72,674
13	7,703	0		Water Environment Services	0	0	0	13	0	0
14	912	1,911	0	Reimbursements	1,000	1,000	1,000	14	1,000	1,000
15	0	835	500	Rental/donations received re: farm equipment lent out	2,000	2,000	2,000	15	3,000	3,000
16	0	0		Support from Partners (combined)	55,000	55,000	55,000	16	56,050	56,050
17	1,815,016	1,626,104		Total resources, except taxes to be levied	1,406,921	1,227,297	1,227,297	17	1,754,158	1,754,158
18	0	0	1,928,902	Taxes necessary to balance	1,995,736	2,055,480	2,055,480	18	2,055,480	2,055,480
19	1,785,772	1,873,872	0	Taxes collected in year levied	0	0	0	19	0	0
20	3,600,788	3,499,976	3,458,743	TOTAL RESOURCES	3,402,657	3,282,777	3,282,777	20	3,809,638	3,809,638

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.

FORM LB-30

### GENERAL FUND: SUMMARY OF EXPENDITURES



Page 2

				By Department, and Expenditures Not Allocated to						
		Historical Data		Any Department, Showing Totals			Budget for fiscal y	ear 2	015-16	
	Actual	Actual	Adopted	· ····································						Revisions Adopted
	2nd Preceding	1st Preceding	Revised Budget	REQUIREMENTS DESCRIPTION	Proposed by	Approved by	Adopted by Governing		Revisions Proposed	by Governing
	Year 2012/13	Year 2013/14	Year 2014/15		Budget Officer	Budget Cmte	Body		by Budget Ofcr	Body
1				PERSONNEL SERVICES				1		-
2	307,544	360,949		District Operations Department: 3.5 FTE as revised	454,470	454,591	454,591	2	359,763	359,763
3	745,350	761,936		Conservation Services Department: 10.0 FTE	916,629	901,266	901,266	3	895,867	895,867
4	0	0	0	Land Management Department: 0.0 FTE	0	0	0	4	0	0
5		0		Not Allocated to Any Department	0	0	0	5	0	0
6	1,052,894	1,122,885	1,281,696	TOTAL PERSONNEL SERVICES	1,371,099	1,355,857	1,355,857	6	1,255,629	1,255,629
7	13.00	14.00	13.50	TOTAL Revised FTE count for FY 15-16: 13.5	14.50	14.50	14.50	7	13.50	13.50
8				MATERIALS AND SERVICES				8		
9	106,634	159,409	122,315	District Operations Dept.	127,735	125,735	125,735	9	201,099	201,099
10	195,662	155,983	246,800	Conservation Services Dept.	250,300	250,021	250,021	10	228,456	228,456
11	0	0	91,000	Land Management Dept.	60,500	60,500	60,500	11	44,868	44,868
12		0	0	Not Allocated to Any Department	0	0	0	12	0	0
13	299,694	315,392	460,115	TOTAL MATERIALS & SERVICES	438,535	436,256	436,256	13	474,423	474,423
14				CAPITAL OUTLAY				14		
15	14,706	17,620	18,700	District Operations Dept.	5,000	5,000	5,000	15	4,082	4,082
16	13,000	2,713		Conservation Services Dept.	25,000	20,000	20,000	16	4,781	4,781
17	0	0	39,000	Land Management Dept.	10,000	10,000	10,000	17	5,000	5,000
18		0	0	Not Allocated to Any Department	0	0	0	18	0	0
19	27,706	20,333	103,200	TOTAL CAPITAL OUTLAY	40,000	35,000	35,000	19	13,863	13,863
20				DEBT SERVICE				20		
21	0	0	0		0	0	0	21	0	0
22	0	0	0		0	0	0	22	0	0
23	0	0	0		0	0	-	23	0	0
24	0	0	0		0	0	0	24	0	0
25	0	0	0	TOTAL DEBT SERVICE	0	0	0	25	0	0
26				TRANSFERRED TO OTHER FUNDS				26		
27	528,570	590,000	- )-	Transfer to Conservation Fund	692,977	652,977	652,977	27	1,110,000	1,110,000
28 N		New Fund FY1415		Transfer to Working Lands Legacy Fund	50,000	50,000	50,000	28	0	0
29	150,000	100,000		Transfer to Building Reserve Fund	50,000	0	0	29	0	0
30	678,570	690,000	507,318	TOTAL TRANSFERS	792,977	702,977	702,977	30	1,110,000	1,110,000
31	0	0	-	OPERATING CONTINGENCY	0	0	0	31	0	0
32	1,541,923	1,351,366		Ending balance (prior years)	0	0		32	0	0
33	0		1,106,414	UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	752,687	33	955,723	955,723
34				Reserved for future expenditure	0	0	0	34	0	0
35	3,600,787	3,499,976	3,458,743	TOTAL REQUIREMENTS	3,402,657	3,282,777	3,282,777	35	3,809,638	3,809,638

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.

	FORM LB-30			GENERAL FUND: SUMMARY OF EXPENDITURES	Con Dist	COUNTY SOIL AND WATER SERVATION RICT t. Clean water.	Page 3	1		
1		Historical Data		By Object Classification, Showing Details	- M Good dii		lget for fiscal yea	ar 20	15-16	
	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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
1				PERSONNEL SERVICES				1	Buugot oloi	coronning body
2	750,937	805,650	846,441	Salaries and wages (13.5 FTE in FY 15-16 as revised)	880,435	898,635	898,635	2	891,279	891,279
3	90,639	85,593	112,377	Payroll liabilities (District share of taxes)	118,225	112,435	112,435	3	87,997	87,997
4	154,369	163,425	188,576	Employee benefits	212,659	219,982	219,982	4	193,003	193,003
5	55,742	56,048	58,849	Deferred compensation - Employer contribution	62,072	61,097	61,097	5	56,850	56,850
6	1,207	12,169		Temporary employees & interns	34,000	0	0	6	0	0
7	0	0		COLAs and merit increases for staff	63,708	63,708	63,708	7	26,500	26,500
8	0	0			0	0	0	8	0	0
9	0	0		Salary adjustments (includes related taxes & def comp)	0	0	0	9	0	0
10	1,052,894	1,122,885	1,281,696	TOTAL PERSONNEL SERVICES	1,371,099	1,355,857	1,355,857	10	1,255,629	1,255,629
11	13.00	14.00	13.50	Total Revised FTE count for FY 15-16 is 13.5	14.50	14.50	14.50	11	13.50	13.50
12	70.040	45 775	4.40.000	MATERIALS AND SERVICES	07.000	00 704	00 701	12	100.000	100.000
13	70,946	45,775		Contracted services	87,000	86,721	86,721	13	166,680	166,680
14	0	0		Partner support	26,000	26,000	26,000	14	19,335	19,335
15	97,603	109,441		Rent, utilities, telecomm, storage, maint.	124,000	124,000	124,000	15	92,125	92,125
16	8,504	13,010		Fuel/maint/repair of District vehicles/equipment	21,500	21,500	21,500	16	23,426	23,426
17 18	3,430 9,264	2,512 7.238		Rent space: meetings, workshops, events Insurance	5,000 14.000	5,000 14.000	5,000	17 18	27,106 19,275	27,106 19,275
10	9,204 16,345	11,108	1		20,835	20,835	20,835	18	11,172	11,172
20	24.115	40.068		Program supplies	20,835	20,835	20,835	20	21.443	21.443
20	5,463	3,337		Postage/delivery	5,000	5,000	5,000	20	1,479	1,479
21	4,114	3,807		Printing, production	6.300	6.300	6.300	21	10.009	10.009
23	6.218	8.251		Media, advertising, marketing	11.500	11.500	11.500		11,342	11.342
24	13.892	21.620		Dues, subscriptions, licenses	30.000	30.000	30.000	24	18.606	18,606
25	23,268	21,858	- 1	Staff training and related expenses	27,000	26,000	26,000	25	16,285	16,285
26	4,376	6,924		Director training and related expenses	8,000	8,000	8,000	26	6,887	6,887
27	2,767	7,341		Staff transportation & related expenses (not training related)	8,000	8.000	8.000	27	12,074	12.074
28	Incl. in line 24	3,083		Director business expenses	5,000	5,000	5,000		9,159	9,159
29	4,965	5,533		Volunteer/cooperator recognition	5,800	5,800	5,800		250	250
30	424	486	600	Bank fees, interest paid	2,600	2,600	2,600	30	3,770	3,770
31	4,000	4,000	4,000	Scholarships	4,000	4,000	4,000	31	4,000	4,000
32	299,694	315,392	460,115	TOTAL MATERIALS AND SERVICES	438,535	436,256	436,256	32	474,423	474,423
33				CAPITAL OUTLAY				33		
34	1,257	7,002	36,500	Office equipment/capitalized building repairs	5,000	5,000	5,000	34	5,863	5,863
35	0	13,331	46,700	Field equipment	35,000	30,000	30,000	35	8,000	8,000
36	26,449	0		Vehicles	0	0	0		0	0
37	27,706	20,333	103,200	TOTAL CAPITAL OUTLAY	40,000	35,000	35,000	37	13,863	13,863
38				DEBT SERVICE				38		
39	0	0	0		0	0	0		0	0
40	0	0	0		0	0	0		0	0
41	0	0	0		0	0	0		0	0
42	0	0	0		0	0	0		0	0
43	0	0	0	TOTAL DEBT SERVICE	0	0	0		0	0
44				TRANSFERRED TO OTHER FUNDS				44		
45	528,570	590,000	321,942	Transfer to Conservation Fund	692,977	652,977	652,977	45	1,110,000	1,110,000
46	New Fund FY1415	New Fund FY1415	75,000	Transfer to Working Lands Legacy Fund	50,000	50,000	50,000	46	0	0
47 48	150,000 678.570	100,000 690.000	110,376 507.318	Transfer to Building Reserve Fund TOTAL TRANSFERS	50,000 <b>792.977</b>	0 702.977	0		0	0 1.110.000
	,			OPERATING CONTINGENCY	. ,.	- ,-		48 49	1,110,000	, .,
49	0	0	0		0	0		-	-	0
50	1,541,923	1,351,366	1 406 444	Ending balance (prior years) UNAPPROPRIATED ENDING FUND BALANCE	0 760.046	752.697	752.697		0	0 955,723
51 52			, ,		760,046	752,687 0	752,687		955,723 0	955,723
	3.600.787	3.499.976		Reserved for future expenditure TOTAL REQUIREMENTS	3.402.657		-	-		Ű
53	3,000,787	3,499,976	3,458,743		3,402,65/	3,282,777	3,282,777	53	3,809,638	3,809,638

Intervice Data Color Degratment         Intervice Data Color Degratment         Intervice Degratment         Intervice Degratment         Degrat for Enclored year 2014 (5)           Image: Data Color Degratment         PERSONALE SERVICES         PERSONALE SERVICE		FORM LB-31			GENERAL FUND: DETAILED EXPENDITURES			Page 4			
Arbitrit 30 Proceeding Vergitation         Arbitrit Vergitation         Arbitrit Vergitation         Arbitrit Vergitation         Arbitrit Vergitation         Arbitrit Vergitation         Arbitrit Vergitation         Arbitrit Vergitation         Revisions Arbitrit Mutation         Revisions Arbitrit Mutation         Revisions Arbitrit Mutation         Revisions Arbitrit Mutation         Revisions Arbitrit Mutation         Revisions Arbitrit Mutation         Revisions Arbitrit Mutation           1         223.149         223.300         250.000         Salado Arbitrit         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.090         224.000         224.000         224.000         224.000         200.00         <	Г		Historical Data		District Operations Department	Good dirt		3/15/2016	- 201	E 16	
12         223.99         280.083         280.080         Statutes and users (3 FTE in FY 15+16 as revised)         274.455         377.445         377.445         377.457		Actual 2nd Preceding	Actual 1st Preceding	Adopted Revised Budget			Approved by	Adopted by	201	Revisions Proposed by	Adopted by
1         28.140         27.300         34.800         Payrol labilities Obining there of save)         37.464         37.744         37.744         37.744         37.744         37.744         37.744         37.744         37.744         36.7744         36.7744         36.7744         36.7744         36.7744         36.7744         36.7744         36.7744         46.658.84         56.863           3         16.177         16.574         15.944         Deferred compensation: Employee and there is defere on pice on pi	1								1		
Image: Proceed of the stand of the											
Is         18,171         118,574         19,574         19,478         00,00         20,891         20,891         5         10,430         10,430           7         20,00         20,153         COLAs and merit increases for stiff (rcl taxes & der comp)         21,847         21,847         7         10,500         10,500           8         COmparisated absences (armual taw)         0		,				- /	- 1	- 1		7-	1-
6         802         0         Temporay_Employees & Interns         0 <th< td=""><td></td><td> /</td><td>- , -</td><td> / -</td><td></td><td></td><td>1</td><td>1</td><td></td><td></td><td>,</td></th<>		/	- , -	/ -			1	1			,
r         20.35         COLAs and merit increases for staff (incl taxes & def comp)         21.487         21.487         21.487         7         105.00         10.500           e         Compensated absences (annual leave)         0        0         0 </td <td></td> <td>- /</td> <td>- / -</td> <td>19,044</td> <td></td> <td>- /</td> <td>- /</td> <td></td> <td>-</td> <td></td> <td></td>		- /	- / -	19,044		- /	- /		-		
6         Compensated absences (annual leave)         0		002	0	20,135			-	-		•	-
10         307,544         389,549         460,667         TOTAL PERSONNEL SERVICES         445,470         445,691         4.0         359,783         359,783           11         3.00         4.00         Atternal.S AND SERVICES         4.450         4.50         6.53         5.000         Fourtacted services         20.000         3.000         16         2.2,575         5.00         Fault instructures         0         0         0         0         0         7.000         7.000         7.000         7.000         7.00				20,100		7-		,			
11         3.00         4.00         Total FTE count for FY 15-16 is 4.50         4.50         4.50         11         3.30         3.50           13         22,801         23,746         25,000         Contracted services         20.000         20.000         10         81.680         81.680           14         0         Partner support         30.00         0	9				Salary adjustments (includes related taxes & def comp)	0	0	0	9	0	0
12          NATERIAS AND SERVICES											
13         22,011         229,746         25,000         Contracted services         20,000         20,000         10         13         81,680         81,680           14         0         0         Partner support         0         0         0         14         0         0           15         23,281         38,072         33,500         Rent space: meetings, workshops, events         0         0         0         10         12,411         12,411         12,411         12,411         12,411         12,411         12,411         12,411         12,411         12,4706         22,4706           18         2,778         2,389         4.000         Insurance         4.000         4.000         4.001         14         4.251         4.251           11         10,62         2,410         8.417         13,000         16,000         1,000         1,000         24,776         3.755         3.755           21         12,441         1,804         Parting, production         1,300         1,000         1,000         24,771         4,771           21         1,242         1,342         1,342         1,342         1,342         1,342         1,342         1,342         1,342		3.00	4.00	4.00		4.50	4.50	4.50		3.50	3.50
14         0         Partner support         0         0         0         14         0         0           16         28,31         39,072         33,500         Fent, utilites, telecomn, storage, maintenance         38,000         38,000         16         22,576         22,576         22,576           17         5.5         0         Rent space: meetings, workshops, events         0         0         17         24,706         24,706           18         2,779         2,389         4,000         Insurance         4,000         4,000         16         4,998         4,998           19         12,175         5,410         8,015         Office supplies & nor-capitalized equipment         5,835         5,835         19         4,251         4,251           20         1,050         1,300         1,300         1,300         1,300         1,300         1,300         1,300         1,300         1,302         1,342         1,342           21         1,564         1,763         1,500         Disco Training and related expenses         1,500         1,500         1,500         1,500         1,500         1,501         1,501         1,501         1,501         1,501         1,501         1,5151 <t< td=""><td></td><td>00.001</td><td></td><td>05.000</td><td></td><td></td><td></td><td></td><td></td><td>0.1.000</td><td>0.4.000</td></t<>		00.001		05.000						0.1.000	0.4.000
16         29,281         39,072         33,500         Rent, utilities, telecorm, storage, maintenance         38,000         38,000         16         22,276         22,576           17         53         0         Rent space: meetings, workshope, events         0         0         0         17         24,708         24,701         4,701         4,701         4,701         4,701         4,701         4,701         4,701         4,701         4,701         1,070         1,070         1,070         1,070         1,070         1,070         1,070         1,070         1,342		22,601		25,000		- /		- /			
16         2.551         6.835         5.000         Pred/maintrepard of District vehicles/equipment         7.000         7.000         16         12.241         12.241           17         53         0         Rent space: meetings; workshops, events         0         0         0         17         22.4706         24.706           18         2.779         5.410         8.015         6.835         5.835         5.851         16         4.4986           19         12.775         5.410         8.015         Offce supplex A non-capitalized equipment         5.835         5.853         18         4.4251         4.251           20         1.006         1.906         20.000         Porgram supplex A non-capitalized equipment         2.000		20.291		22 500		-	-	-		°	
17       53       0       Rent space: meetings, workshops, events       0       0       0       17       24,706       24,706         18       2.779       2.389       4.000       14,000       18,015       Office supplies & non-capitalized equipment       5,835       5,835       19       4,251       4,251         10       10.22,224       500       Program supplies & non-capitalized equipment       2,000       1,000       1,000       20       4,701       4,701         21       1,996       1,906       1,906       2,000       Protings, production       1,300       1,300       1,300       1,301       1,300       1,301       30       333       33											
18         2.779         2.389         4.000         Insurance         4.000         4.000         4.000         4.000         18         4.989         4.989           19         12.175         15.410         8.015         Office supplies & non-capitalized equipment         2.030         1.000         1.000         2.0         4.251         4.251           20         110         22.224         500         Program supplies & non-capitalized equipment         2.000         1.000         1.000         2.0         4.251				3,000		,	,				
19         12.175         5.410         0.015         Office supplies & non-capitalized equipment         5.835         5.835         5.835         19         4.251         4.251           20         110         22.224         5.000         Program supplies & non-capitalized equipment         2.000         1.000         1.000         1.001         1.00				4.000		-	-				, , , , , , , , , , , , , , , , , , , ,
100         22.224         500         Program supples & non-capitalized equipment         2.000         1.000         1.000         2.00         4.701         4.701           121         1.906         1.206         1.000         Pestage/delivery         2.000         2.000         2.000         2.000         2.000         2.000         2.000         2.000         2.000         2.000         1.000         1.000         1.000         1.000         1.000         1.000         1.000         1.000         1.001         1.002         2.0755         3.755           23         2.722         1.424         3.000         Media, advertilen, marketing         1.500         1.600         1.600         1.600         2.00         0.0											
1234       1.147       1.800       Printing, production       1.300       1.300       1.300       22       3.755       3.755         23       2.732       1.424       3.000       Media, advertising, marketing       1.500       1.500       1.500       23       1.342       1.342         24       10.542       17.835       15.000       Dues, subscriptions, licenses       9.000       8.000       8.000       24       13.917       13.917         25       3.971       9.743       8.000       Director training and related expenses       9.000       8.000       8.000       26       6.837       6.887         26       4.376       6.224       7.000       Director training and related expenses       5.000       0.000       2.0	20	110	22,224			2,000	1,000	1,000	20	4,701	4,701
23       2.732       1.424       3.000       Media, advertising, marketing       1.500       1.500       1.500       2s       1.342       1.342         24       10.542       17.855       15.000       Dues, subscriptions, licenses       16.000       16.000       2s       3.331       3.330         25       4.376       6.924       7.000       Director training and related expenses       8.000       8.000       8.000       2s       6.333       3.330         26       4.376       6.924       7.000       Director training and related expenses       8.000       8.000       2s       6.887       6.887         27       3.22       1.880       1.600       Staff transportation & related expenses       5.000       5.000       2s.000       2.000       2.000       2.000       2.000       2.000       2.000       2.000       2.000       2.000       2.000       5.00       5.00 <td>21</td> <td>1,906</td> <td>1,906</td> <td>2,000</td> <td>Postage/delivery</td> <td>2,000</td> <td>2,000</td> <td>2,000</td> <td>21</td> <td>1,070</td> <td>1,070</td>	21	1,906	1,906	2,000	Postage/delivery	2,000	2,000	2,000	21	1,070	1,070
12         10.542         17.835         15.000         Dues, subscriptions, licenses         16.000         16.000         24         13.917         13.917           25         3.371         9.743         8.000         Staff training and related expenses         9.000         8.000         8.000         25         3.330         3.330           28         4.376         6.924         7.000         Director training and related expenses         9.000         8.000         8.000         22         0.002         2.000         2.000         2.000         2.000         2.000         2.000         1.966         1.977         3.770         3.770         3.770         3.770         3.777         3.775									22		
25       3.971       9.743       8.000       Staff training and related expenses       9.000       8.000       8.000       25       3.330       3.330         28       4.376       6.924       7.000       Director training and related expenses       8.000       8.000       8.000       28       6.887       6.887         27       3.23       1.890       1.600       Staff transportation & related expenses       5.000       2.000       3.00       0       0       0.00       3.00       0       0       0.00       0.00       0.00       0.00       0.00       0.00       0.00											
22         4.376         6.924         7.000         Director training and related expenses         8.000         8.000         8.000         8.6         6.887         6.887           27         332         1.880         1.600         Staff transportation & related expenses (not training related)         2.000         2.000         2.000         27         1.966         1.966           28         2.602         3.083         1.800         Director business expenses         5.000         5.000         5.000         28         9.159         9.159           29         4.965         5.295         5.500         Volunteer/Board/staff/cooperator recognition         5.500         5.500         5.00         3.0         3.770         3.770           31         4.000         4.000         Scholarships         0         0         0         3.3         0           32         106,634         158,409         122,315         TOTAL MATERIALS AND SERVICES         127,735         125,735         2.01,099         201,099           33          0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0		- / -				- /				- ) -	
27       332       1.800       1.600       Staff transportation & related expenses (not training related)       2.000       3.00       3.00       3.00       3.00       3.770											
28       2,602       3.083       1.800       Director business expenses       5.000       5.000       5.000       28       9,159       9,159         29       4,965       5.295       5,500       Volunteer/Board/staff/cooperator recognition       5,500       5,500       29       50       50         30       424       486       600       Bank fees, interest paid       600       600       600       30       3,770       3,770         31       4.000       4.000       Scholarships       0       0       0       0       31       0       0         32       106.634       159,409       122,315       TOTAL MATERIALS AND SERVICES       127,735       125,735       32       201,099       201,099         33       CAPITAL OUTLAY       5.000       5.000       5.000       34       4.082       4.082         35       13,3449       0       0       0       0       0       38       0       0         36       18,700       Teled equipment       5.000       5,000       5,000       37       4,082       4,082         38       DEBT SERVICE       0       0       0       38       0       0 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td>,</td><td></td><td></td><td></td><td></td><td></td></tr<>						,					
29         4,965         5,295         5,500         Volunteer/Board/staff/cooperator recognition         5,500         5,500         5,500         29         50         50           30         424         486         600         Bark fees, interest paid         600         600         600         30         3,770         3,770           31         4,000         A,000         Scholarships         0         0         0         31         0         0         0           32         106,634         159,409         122,315         TOTAL MATERIALS AND SERVICES         127,735         125,735         32         201,099         201,099           33         CAPITAL OUTLAY         0         0         0         33         0         0           34         1,257         4,289         11,000         Office equipment         5,000         5,000         5,000         34         4,082         4,082           35         13,349         0         0         Vehicles         0         0         0         0         0         0         38         2           38         DEBT SERVICE         0         0         0         39         141         1         1						,					
30         424         486         600         Bank fees, interest paid         600         600         600         30         3,770         3,770         3,770           31         4,000         4,000         Scholarships         0         <		1		1		- /	- 1		-		- /
31       4.000       4.000       Scholarships       0       0       0       0       31       0       0         32       106,634       159,099       122,315       TOTAL MATERIALS AND SERVICES       127,735       125,735       125,735       32       201,099       201,099         33       CAPITAL OUTLAY       33       33       34       1,257       4,289       11,000       Office equipment       5,000       5,000       5,000       34       4,082       4,082         35       13,313       7,700       Field equipment       0       0       0       8       0       0         36       13,449       0       0       Vehicles       TOTAL CAPITAL OUTLAY       5,000       5,000       37       4,082       4,082         38       DEBT SERVICE       0       0       0       38       38       38         39       DEBT SERVICE       0       0       0       38       39       39         40       0       0       0       0       0       0       0       0       0       0       0         44       TRANSFERED TO OTHER FUNDS       TOTAL DEBT SERVICE       0       0       0		1				- /	- 1				
33         CAPITAL OUTLAY         33         33           34         1,257         4,289         11,000         Office equipment         5,000         5,000         34         4,082         4,082           35         13,331         7,700         Field equipment         0         0         0         36         0         0           36         13,449         0         0         Vehicles         0         0         0         36         0         0           37         14,706         17,620         18,700         TOTAL CAPITAL OUTLAY         5,000         5,000         37         4,082         4,082           38         DEBT SERVICE         38         39         38         39         38         39										,	
34         1,257         4,289         11,000         Office equipment         5,000         5,000         34         4,082         4,082           36         13,331         7,700         Field equipment         0         0         0         35         0         0           36         13,449         0         0         Vehicles         0         0         0         38         0         0           37         14,706         17,620         18,700         TOTAL CAPITAL OUTLAY         5,000         5,000         37         4,082         4,082           38          DEBT SERVICE         38         38         39<	32	106,634	159,409	122,315	TOTAL MATERIALS AND SERVICES	127,735	125,735	125,735	32	201,099	201,099
35         13,331         7,700         Field equipment         0         0         0         0         35         0         0           36         13,449         0         0         Vehicles         0         0         0         36         0         0           37         14,706         17,620         18,700         TOTAL CAPITAL OUTLAY         5,000         5,000         37         4,082         4,082           38         DEBT SERVICE         33         39         30         <											
36         13,449         0         0         0         0         0         36         0         0           37         14,706         17,620         18,700         TOTAL CAPITAL OUTLAY         5,000         5,000         5,000         37         4,082         4,082           38         DEBT SERVICE         38         39         30         39         30         39         39         30		1,257	1			,	,				
37       14,706       17,620       18,700       TOTAL CAPITAL OUTLAY       5,000       5,000       37       4,082       4,082         38        DEBT SERVICE       38       38       38       39	_	10.110	,							-	
38         0			-							-	-
39	_	14,700	17,620	18,700		5,000	5,000	5,000	_	4,002	4,002
40					DEDI SERVICE						
41				1							
42       0       0       0       TOTAL DEBT SERVICE       0       0       43       0       0         43       0       0       0       TRANSFERRED TO OTHER FUNDS       0       0       43       0       0         44        TRANSFERRED TO OTHER FUNDS       44       44       45       0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>											
44         TRANSFERRED TO OTHER FUNDS         44         44           45         0         0         Transfer to Conservation Fund         0         0         45         0         0           46         0         0         Transfer to Conservation Fund         0         0         0         45         0         0           46         0         0         Transfer to Working Lands Legacy Fund         0         0         0         46         0         0           47         0         0         Transfer to Building Reserve Fund         0         0         0         47         0									42		
45       0       0       Transfer to Conservation Fund       0       0       45       0       0         46       0       0       Transfer to Working Lands Legacy Fund       0       0       0       46       0       0         47       0       0       Transfer to Building Reserve Fund       0       0       0       46       0       0         48       0       0       TOTAL TRANSFERS       0       0       48       0       0         49       0       OPERATING CONTINGENCY       0       0       0       49       0       0       0       49       0	43	0	0	0		0	0	0	43	0	0
46       0       0       Transfer to Working Lands Legacy Fund       0       0       46       0       0         47       0       0       Transfer to Building Reserve Fund       0       0       47       0       0         48       0       0       0       TOTAL TRANSFERS       0       0       48       0       0         49       0       0       OPERATING CONTINGENCY       0       0       49       0       0       0       49       0       0       0       49       0       0       0       0       49       0       0       0       0       49       0											
47       0       0       Transfer to Building Reserve Fund       0       0       47       0       0         48       0       0       0       TOTAL TRANSFERS       0       0       48       0       0         49       0       0       OPERATING CONTINGENCY       0       0       0       49       0       0       49       0       0       49       0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td></td<>							-			-	
48         0         0         0         TOTAL TRANSFERS         0         0         48         0         0           49         0         0         0         0         0         0         49         0				-		-				-	
49         0         0         0         0         49         49           50         428,884         537,978         546,066         TOTAL EXPENDITURES         587,205         585,326         585,326         50         564,944         564,944           51         Ending balance (prior years)         51				-		-	-			-	
50         428,884         537,978         546,066         TOTAL EXPENDITURES         587,205         585,326         585,326         50         564,944         564,944           51         Ending balance (prior years)         51		U	0			-	-	-		U	U
51         Ending balance (prior years)         51         51           52         229,348         UNAPPROPRIATED ENDING FUND BALANCE         0         0         52         0         0           53         0         Reserved for future expenditure         0         0         0         53         0         0		428 884	537 978			-	-			564 944	564 944
52         229,348         UNAPPROPRIATED ENDING FUND BALANCE         0         0         52         0         0           53         0         Reserved for future expenditure         0         0         0         53         0         0		420,004	001,010	040,000		007,200	000,020	000,020		004,044	001,011
53         0         Reserved for future expenditure         0         0         53         0         0				229,348		0	0	0		0	0
	<u> </u>					-	-	-		-	-
		428,884	537,978			-	-			-	

Historical Data         Conservation Services Department         Dedget for fixed year 201-16           20         Precessing War 20101         Recet Boget War 20101<		FORM LB-31			GENERAL FUND: DETAILED EXPENDITURES		S COUNTY SOIL AND WATER	Page 5	7		
Adual 20 Present Yes 20173         Adual Processing Yes 20173         Adjust Processing Yes 20173         Adjust Processing Yes 20173         Adjust Processing Processing Yes 20173         Adjust Processing Processing Yes 20173         Reviews Processing Processing Yes 20173         Reviews Processing Processing Yes 20173         Reviews Processing Processing Yes 20173         Reviews Processing Processing Yes 20173         Reviews Processing Yes 20174         Reviews Processing Yes 20174        Reviews Processing Yes 20174	Г		Historical Data		Conservation Services Department	Good di		3/15/2016	20	45.46	
Bar Newsity Var.20131         Televoltage Processity         Resultage Processity         Resultage Processity         Processity Processity         Processity					Conservation Services Department		В	udget for fiscal ye	ar 20		Devisions
I         PERSONNEL SERVICES         Image: solution of the solution		2nd Preceding	1st Preceding	Revised Budget	REQUIREMENTS DESCRIPTION					Proposed by	Adopted by
E         S27,546         545,397         Be1,381         Statement of the set of th	1	1001 2012/10	10012010/14	10012014/10	PERSONNEL SERVICES				1		
S         62.400         65.203         77.577         Payrol liabilities (District share of taxes)         80.706         74.721 <t< td=""><td></td><td>527,546</td><td>545,367</td><td>581,361</td><td></td><td>581,287</td><td>599,487</td><td>599,487</td><td></td><td>648,210</td><td>648,210</td></t<>		527,546	545,367	581,361		581,287	599,487	599,487		648,210	648,210
5         39.571         37.474         39.305         Deferred compensation         41,151         44.206         44.206         5         44.415         44.0416           7         405         12,108         15.000         Temporary employees a furthms         34.000         0 <t< td=""><td>3</td><td>62,490</td><td>58,203</td><td>77,577</td><td>Payroll liabilities (District share of taxes)</td><td>80,760</td><td>74,721</td><td>74,721</td><td></td><td>63,923</td><td>63,923</td></t<>	3	62,490	58,203	77,577	Payroll liabilities (District share of taxes)	80,760	74,721	74,721		63,923	63,923
6         405         12,100         Tompcary employees & interns         34,000         0	4	115,338	108,723	123,084	Employee benefits	137,540			4	127,319	127,319
r         44.318         COLAs and merrit increases for salitif (incluses & def comp.)         41.811         41.81									5		40,415
8         mm         Compensated absences (annual leave)         0		405	12,169					ů		-	0
0         m         Statay adjustments (includes related taxes & def comp)         0				40,318			1				
10         745.350         751.356         776.356         776.356         771.357.357.357.357.357.357.357.357.357.357											0
11         10.00         10.00         10.00         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         11         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         11         10.00         11.00         10.00 </td <td></td> <td>0</td>											0
12         0         MATERIAS AND SERVCES         0         0         0         12         0         0           14         4         0         Partner support         28,000         28,000         28,000         14         19,335         19,335           16         68,322         70,309         70,000         Fartner support         28,000         26,000         26,000         16         64,490         64,490         64,490         64,490         64,490         64,490         70,000         Fast space: mellings, workshops, events         5,000         5,000         16         6,425         14,427         14,277         14,271         14,271         14,271         14,271         14,271         14,271         14,271         14,271         14,271         14,271         14,271         14,271         14,271 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>											
13         48.345         16.029         77.000         Contracted services         40.000         39.721         33.721         13         58.000         55.000           14         0         Partner support         28.000         75.000         76.000         76.000         76.000         15         64.490         70.000         Iss.377         75.00         75.000         F5.000         75.000         16         14.27         14.26         14.900         16.00         16.00         16.00         10.00         <		10.00	10.00	9.50		10.00	10.00	10.00		10.00	10.00
14         0         Partner support         22,000         22,000         22,000         16         19,335         19,335           16         68,22         70,300         70,000         Rent, utilites, telecorm, storage, maintenance         76,000         76,000         15         64,490         64,490           17         33,77         2,572         4,000         Rent space: meetings, workshops, events         5,000         5,000         5,000         17         2,400         2,400           18         6,485         4,849         7,000         17,000         7,000         7,000         19         4,12         4,512           24,005         17,844         29,300         Program supplies & non-capitalized equipment         25,000         25,000         25,000         25         16,742         16,742           21         3,357         1,431         3,500         Postager/delivery         3,000         10,000         10,000         10,000           22         2,880         2,660         8,100         Pertage, mainteiling         10,000         10,000         10,000         10,000           24         3,350         3,785         3,800         Dues, totage, mainteiling and related expeneses         14,000         14,000 </td <td></td> <td>10.01-</td> <td>10.005</td> <td></td> <td></td> <td>10.000</td> <td>00.701</td> <td>00.701</td> <td></td> <td>50.000</td> <td>50.000</td>		10.01-	10.005			10.000	00.701	00.701		50.000	50.000
15       68.322       77.369       77.000       Rent, utilities, telecorm, storage, maintenance       76.000       76.000       15       64.490       64.490         16       5.535       6.175       7.500       Rein storage of Distric vehicle/sequement       8.000       8.000       8.000       16       5.785       3.785         17       3.377       2.512       4.000       Rein storage of Distric vehicle/sequement       5.000       7.000       7.000       11       4.4271       14.277         18       6.484       4.94       7.000       Office supplies & non-capitalized equipment       5.000       5.000       15.000       16       4.412       4.412         20       24.000       17.644       23.300       7.600       5.000       5.000       25.000       25.000       25.000       25.000       25.000       25.000       16.00       4.014       4.010       4.0100       4.0100 <td></td> <td>48,345</td> <td></td> <td>77,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		48,345		77,000							
16         5,553         6,175         7.500         Fundmatr/repair of District whickes/equipment         8,000         8,000         8,000         18         3,785         3,785           17         3,377         2,512         4,000         Bent space: meetings, workshops, events         5,000         5,000         17         2,400         2,400         7,000         Issuance         7,000         7,000         18         14,277         14,277         14,277         14,277         14,277         14,277         14,313         3,500         Portage delivery         3,000         3,000         3,000         20         16,742         16,740 <t< td=""><td></td><td>00.000</td><td></td><td>70.000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		00.000		70.000							
17       3.377       2.512       4.000       Rent space: meetings, workshops, events       5.000       5.000       17       2.400       2.400         18       6.486       4.849       7.000       Insurance       7.000       7.000       7.000       18       14.277       14.277         19       4.170       5.698       7.600       Ofteo supplies & non-capitalized equipment       5.000       5.000       19       4.812       4.812         21       24.000       7.760       Program supplies & non-capitalized equipment       25.000       25.000       21       4.09       4.09         22       2.8280       2.680       8.100       Pertiting, conclustions, increase       14.000											
18         6.485         4.449         7.000         17.04         14.277         14.271         14.277         14.271         14.277         14.277         14.271         14.277         14.277         14.271         14.277         14.277         14.277         14.277         14.277         14.277         14.277         14.277         14.277         14.277         14.277         14.277         14.277         14.277         14.271         14.271											
19       4.170       5.698       7.600       Office supplies & non-capitalized equipment       5.000       5.000       5.000       16.742       16.742         22       24.005       17.744       29.300       3.000       3.000       3.000       3.000       10.742       16.742         21       3.557       1.431       3.500       Postage/delivery       3.000       3.000       3.000       2.6       6.254       6.254         22       2.860       8.100       Printing, production       5.000       5.000       5.000       2.6       6.254       6.254         23       3.468       6.627       8.000       Media, adventang, markeling       10.000       14.000       14.000       14.000       14.000       14.000       14.000       14.000       14.000       14.000       14.000       14.000       14.000       14.000       14.000       14.000       14.000       10.00					5,						
20         24,005         17,844         29,300         Program supplies & non-capitalized equipment         25,000         25,000         20         16,742         18,742           21         3,557         1,431         3,500         Postage/delivery         3,000         3,000         3,000         21         409         409           22         2,880         2,660         8,100         Printing, production         5,000         5,000         50         0,000         10,000         10,000         10,000         10,000         14,000         24         4,669         4,689           23         3,486         6,827         8,000         Staff training and related expenses         18,000         18,000         14,000         24         4,669         4,689           25         12,297         12,115         16,000         Staff training and related expenses         0         0         0         0         24         0											
1       3.557       1.431       3.500       Postage/delivery       3.000       3.000       3.000       2.1       4.09       4.09         22       2.280       2.660       8.100       Printing, production       5.000       5.000       5.000       10.000       10.000       10.000       10.000       10.000       2.6       6.254         23       3.486       6.827       8.000       Media, advertising, markeling       10.000       10.000       14.000											
122         2.880         2.660         8.100         Printing, production         5.000         5.000         12.000         22.         6.254         6.224           23         3.486         6.827         8.000         Media, advertising, marketing         10.000         10.000         10.000         23         10.000         10.000           24         3.350         3.765         3.800         Dues contraining and related expenses         14.000         14.000         14.000         24         4.689         4.689           25         19.297         12.115         16.000         Bark fraining and related expenses         0         0         0         26         0         0         0         28         0         0         0         0         0         0         28         0											
23         3.486         6.827         8.000         Media_advertising, marketing         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         10,000         14,000         14,000         14,000         14,000         14,000         14,000         14,000         14,000         14,000         14,000         14,000         14,000         12,055         12,956         12,956											
24         3.360         3.786         3.800         Dues, subscriptions, licenses         14.000         14.000         14.000         24         4.689         4.689           25         19,297         12,115         16,000         Staff training and related expenses         0         0         0         25         12,955											
25         19,297         12,115         16,000         Staff training and related expenses         18,000         18,000         28         12,955         12,955           26         0											
28         0         Director training and related expenses         0         0         0         28         0         0         0         28         0		-,				,	,	,			.,
27         2,435         5,451         5,000         Staff transportation & related expenses (not training related)         6,000         6,000         6,000         6,000         27         10,108         10,108         10,108           28         0         <		19,297		16,000							
28         0         Director business expenses         1         0         0         0         28         0         0           29         238         Volunteer/cooperator recognition         300         300         300         29         200         200           30         0         Bank fees, interest paid         2,000         2,000         2,000         30         0         0         0           31         0         Scholarships         0<		0.425		E 000							
29         238         Volunteer/cooperator recognition         300         300         300         29         200         200           30         0         Bank fees, interest paid         2,000         2,000         2,000         30         0         0         0           31         0         0         Scholarships         0         0         0         0         0         1         0		2,435		5,000							
30         0         Bank fees, interest paid         2,000         2,000         2,000         30         0         0           31         0         Scholarships         0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td></t<>						-					
31         0         Scholarships         0         0         0         0         1         0         0         0         1         0         0         0         0         1         0         0         0         0         1         0         0         0         0         1         0         0         0         1         0         0         0         1         0         0         0         1         0         0         0         0         1         0         <											
32         195,662         155,983         246,800         TOTAL MATERIALS AND SERVICES         250,001         250,021         22         228,456         228,456           33         CAPITAL OUTLAY         0         0         0         33         0           34         2,713         15,500         Office equipment         0         0         0         34         1,781         1,781           35         0         10,000         Field equipment         25,000         20,000         20,000         35         3,000         3,000           36         13,000         0         20,000         Vehicles         0         0         0         0         36         0           38         DEBT SERVICE         38         38         0<											
33         1         1         1         33         1         1           34         2,713         15,500         Office equipment         0         0         0         34         1,781         1,781           35         0         10,000         Field equipment         25,000         20,000         20,000         35         3,000		195 662		246 800							
34         2,713         15,500         Office equipment         0         0         0         0         34         1,781         1,781           36         0         10,000         Field equipment         25,000         20,000         20,000         35         3,000         3000           36         13,000         0         20,000         Vehicles         0         0         0         36         -           37         13,000         2,713         45,500         TOTAL CAPITAL OUTLAY         25,000         20,000         36         -           38          DEBT SERVICE		100,002	100,000	240,000		200,000	200,021	200,021	_	220,400	220,400
35         0         10,000         Field equipment         25,000         20,000         20,000         35         3,000			2 713	15 500		0	0	0		1 781	1 781
36         13,000         0         20,000         Vehicles         0         0         0         0         0         36         4,781         4			1 -	- 1		-	-	-		, -	, .
37       13,000       2,713       45,500       TOTAL CAPITAL OUTLAY       25,000       20,000       37       4,781       4,781         38       DEBT SERVICE       38       39       30       30       30       30       30       30       30       30       30       30       30       30       30       30       30       30       30       30 <td< td=""><td></td><td>13.000</td><td>-</td><td></td><td></td><td></td><td>- 1</td><td></td><td></td><td>0,000</td><td>0,000</td></td<>		13.000	-				- 1			0,000	0,000
39						25,000				4,781	4,781
39	38				DEBT SERVICE				38		
40       40       40       40       40       40         41       41       41       41       41       41         42       41       41       42       42       42         43       0       0       0       0       42       42         44       TRANSFERED TO OTHER FUNDS       44       44       44         45       0       0       0 ransfer to Conservation Fund       0       0       45       0       0         46       0       0       Transfer to Working Lands Legacy Fund       0       0       0       46       0       0         47       0       0       Transfer to Building Reserve Fund       0       0       0       46       0       0         48       0       0       0       0       0       48       0       0         49       0       0       0       0       0       0       48       0       0       0       49       0       0       0       49       0       0       0       0       0       0       0       1,129,103       1,129,103       1,129,103       1,129,103       1,129,103       1,129,103											
41									40		
43       0       0       0       0       0       43       0       0         44       TRANSFERRED TO OTHER FUNDS       44       44       44       44       44         45       0       Transfer to Conservation Fund       0       0       0       45       0       0         46       0       Transfer to Conservation Fund       0       0       0       45       0       0         47       0       Transfer to Building Reserve Fund       0       0       0       47       0       0         48       0       0       0       0       0       0       48       0       0         49       0       0       0       0       0       0       0       0       0         50       954,012       920,632       1,168,945       TOTAL EXPENDITURES       1,191,929       1,171,287       1,171,287       1,129,103       1,129,103         51       Ending balance (prior years)       51       51       51       52       0       0       0       52       0       0         52       490,957       UNAPROPRIATED ENDING FUND BALANCE       0       0       0       53 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>											
44         TRANSFERRED TO OTHER FUNDS         44           45         0         Transfer to Conservation Fund         0         0         0         45         0         0           46         0         0         Transfer to Conservation Fund         0         0         0         45         0         0           47         0         0         Transfer to Working Lands Legacy Fund         0         0         0         46         0         0           48         0         0         0         Torasfer to Building Reserve Fund         0         0         0         47         0<	42								42		
45       0       Transfer to Conservation Fund       0       0       0       45       0       0         46       0       Transfer to Working Lands Legacy Fund       0       0       0       46       0       0         47       0       Transfer to Building Reserve Fund       0       0       0       47       0       0         48       0       0       0       0       0       0       47       0       0         49       0       0       0       0       0       0       48       0       0         50       954,012       920,632       1,168,945       TOTAL EXPENDITURES       1,191,929       1,171,287       1,171,287       50       1,129,103       1,129,103         51       Ending balance (prior years)       51       51       51       51       51         52       490,957       UNAPPROPRIATED ENDING FUND BALANCE       0       0       0       52       0       0         53       0       0       Reserved for future expenditure       0       0       63       0       0	43	0	0	0	TOTAL DEBT SERVICE	0	0	0	43	0	0
45       0       Transfer to Conservation Fund       0       0       0       45       0       0         46       0       Transfer to Working Lands Legacy Fund       0       0       0       46       0       0         47       0       Transfer to Building Reserve Fund       0       0       0       46       0       0         48       0       0       0       0       0       0       47       0       0         49       0       0       0       0       0       0       48       0       0         50       954,012       920,632       1,168,945       TOTAL EXPENDITURES       1,191,929       1,171,287       1,171,287       50       1,129,103       1,129,103         51       Ending balance (prior years)       51       52       52       0       0       0       0       52       0       0         53       0       0       Reserved for future expenditure       0       0       0       53       0       0	44				TRANSFERRED TO OTHER FUNDS				44		
46         0         Transfer to Working Lands Legacy Fund         0         0         46         0         00           47         0         0         Transfer to Building Reserve Fund         0         0         0         47         0				0	Transfer to Conservation Fund	0	0	0	45	0	0
48         0         0         0         0         TOTAL TRANSFERS         0         0         48         0         0           49         0         0         0         0         0         0         49         0         0         0         0         49         0         0         0         0         49         0         0         0         0         49         0         0         0         0         49         0         0         0         0         49         0         0         0         10         49         0         0         10         10         11				0	Transfer to Working Lands Legacy Fund	0	0	0	46	0	0
49         0         0         0         0         49           50         954,012         920,632         1,168,945         TOTAL EXPENDITURES         1,191,929         1,171,287         50         1,129,103         1,129,103           51         Ending balance (prior years)         51         51         51         51           52         490,957         UNAPPROPRIATED ENDING FUND BALANCE         0         0         52         0         00           53         0         0         Reserved for future expenditure         0         0         0         53         0         0	47			0	Transfer to Building Reserve Fund	0	0	0	47	0	0
50         954,012         920,632         1,168,945         TOTAL EXPENDITURES         1,191,929         1,171,287         1,171,287         50         1,129,103         1,129,103           51         Ending balance (prior years)         51	48	0	0	0	TOTAL TRANSFERS	0	0	0	48	0	0
51         Ending balance (prior years)         51         51           52         490,957 UNAPPROPRIATED ENDING FUND BALANCE         0         0         0         52         0         00           53         0         Reserved for future expenditure         0         0         0         53         0         0	49			0	OPERATING CONTINGENCY	0	0	0	49		
52         490,957         UNAPPROPRIATED ENDING FUND BALANCE         0         0         52         0         00           53         0         Reserved for future expenditure         0         0         0         53         0         0	50	954,012	920,632	1,168,945	TOTAL EXPENDITURES	1,191,929	1,171,287	1,171,287	50	1,129,103	1,129,103
52         490,957         UNAPPROPRIATED ENDING FUND BALANCE         0         0         52         0         00           53         0         Reserved for future expenditure         0         0         0         53         0         0	51				Ending balance (prior years)				51		
53         0         Reserved for future expenditure         0         0         0         53         0         0	52			490,957		0	0	0	52	0	0
				0	Reserved for future expenditure	0	0	0		0	0
	54	954,012	920,632			1,191,929	1,171,287	1,171,287	54	1,129,103	1,129,103

	FORM LB-3	1		GENERAL FUND:		COUNTY SOIL AND WATER	Page 6			
				DETAILED EXPENDITURES	DIST		3/15/2016			
1	F	listorical Dat	а	Land Management Department			udget for fisca	l vea	r 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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
1				PERSONNEL SERVICES				1		
2				Salaries and wages (0.0 FTE in FY 15-16)	0	0	0	2	0	0
3				Payroll liabilities (District share of taxes)	0	0	0	3	0	0
4				Employee benefits	0	0	0	4	0	0
5 6	NEW DEPT NO HISTORY	NEW DEPT NO HISTORY		Deferred compensation - Employer contribution Temporary employees & interns	0	0	0	5 6	0	0
7				COLAs and merit increases for staff (incl taxes & def comp)	0	0	0	7	0	0
8				Compensated absences (annual leave)	0	0	0	8	0	0
9				Salary adjustments (includes related taxes & def comp)	0	0	0	9	0	0
10	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	10	0	0
11	0.00	0.00	0.00	Total FTE count for FY 15-16 is 0.0	0.00	0.00	0.00	11	0.00	0.00
12				MATERIALS AND SERVICES				12		
13			38,000	Contracted services	27,000	27,000	27,000	13	27,000	27,000
14			17.000	Partner support	0	0	0	14	0	0
15				Rent, utilities, telecomm, storage, maintenance	10,000 6,500	10,000 6,500	10,000 6,500	15	5,059 6,700	5,059 6,700
16 17			6,500	Fuel/maint/repair of District farm equipment Rent space: meetings, workshops, events	0,500	0,500	0,500	16 17	0,700	0,700
18			3,500	Insurance	3,000	3,000	3,000	18	0	0
19			20,000	Office/farm supplies & non-capitalized equipment	10,000	10,000	10,000	19	2,109	2,109
20				Program supplies & non-capitalized equipment	0	0	0	20	0	0
21	NEW DEPT	NEW DEPT		Postage/delivery	0	0	0	21	0	0
22	NO HISTORY	NO HISTORY		Printing, production	0	0	0	22	0	0
23				Media, advertising, marketing	0	0	0	23	0	0
24				Dues, subscriptions, licenses	0	0	0	24	0	0
25 26				Staff training and related expenses Director training and related expenses	0	0	0	25 26	0	0
20				Staff transportation & related expenses (not training related)	0	0	0	20	0	0
28				Director business expenses	0	0	0	27	0	0
29			2,000	Volunteer/cooperator recognition	0	0	0	29	0	0
30			,	Bank fees, interest paid	0	0	0	30	0	0
31			4,000	Scholarships	4,000	4,000	4,000	31	4,000	4,000
32	0	0	91,000	TOTAL MATERIALS AND SERVICES	60,500	60,500	60,500	32	44,868	44,868
33				CAPITAL OUTLAY				33		
34	NEW DEPT	NEW DEPT		Office equipment	0	0	0	34	0	0
35	NO HISTORY	NO HISTORY	29,000	Field equipment	10,000	10,000	10,000	35	5,000	5,000
36 37	0	0	39,000	Vehicles TOTAL CAPITAL OUTLAY	10,000	10,000	10,000	36 37	5,000	5,000
38	0	Ű	33,000	DEBT SERVICE	10,000	10,000	10,000	38	3,000	3,000
39								39		
40								40		
41								41		
42								42		
43	0	0	0	TOTAL DEBT SERVICE	0	0	0	43	0	0
44				TRANSFERRED TO OTHER FUNDS				44		
45	NEW DEPT	NEW DEPT		Transfer to Conservation Fund	0	0	0	45	0	0
46 47	NO HISTORY	NO HISTORY		Transfer to Working Lands Legacy Fund Transfer to Building Reserve Fund	0	0	0	46 47	0	0
47	0	0	0		0	0	0	47	0	0
40 49	U	0	0	OPERATING CONTINGENCY	0	0	0	40 49	0	0
50	0	0	130.000	TOTAL EXPENDITURES	70,500	70,500	70,500	49 50	49,868	49,868
51	5			Ending balance (prior years)	10,000	70,000	70,000	51	40,000	40,000
52			71,558	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	52	0	0
53			.,	Reserved for future expenditure	0	0	0		0	0
54	0	0	201,558	TOTAL REQUIREMENTS	70,500	70,500	70,500	54	49,868	49,868
										·

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

- F	ORM LB-31					COUNTY SOIL AND WATER	Page 7			
				GENERAL FUND: DETAILED EXPENDITURES		SERVATION RICT				
_					Good dirt	. Clean water.	3/15/2016			
		<b>Historical Data</b>		Not Allocated to Any Department		Buc	lget for fiscal y	ear 2		
	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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
1				PERSONNEL SERVICES				1		
2				Salaries and wages (0.0 FTE in FY 14-15)	0	0	0	2	0	0
3				Payroll liabilities (District share of taxes)	0	0	0	3	0	0
4				Employee benefits	0	0	0	4	0	0
5				Deferred compensation - Employer contribution Temporary employees & interns	0	0	0	5	0	0
6				COLAs and merit increases for staff (incl taxes & def comp)	0	0	0	6 7	0	0
8				Compensated absences (annual leave)	0	0	0	8	0	0
9				Salary adjustments (includes related taxes & def comp)	0	0	0	9	0	0
10	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	10	0	0
11				Total FTE count for FY 14-15 is 0.0	0	0	0	11	0	0
12				MATERIALS AND SERVICES				12		
13				Contracted services	0	0	0	13	0	0
14				Partner support	0	0	0	14	0	0
15				Rent, utilities, telecomm, storage, maintenance	0	0	0	15	0	0
16				Fuel/maint/repair of District farm equipment	0	0	0	16	0	0
17				Rent space: meetings, workshops, events	0	0	0	17	0	0
18				Insurance	0	0	0	18	0	0
19				Office/farm supplies & non-capitalized equipment	0	0	0	19	0	0
20				Program supplies & non-capitalized equipment Postage/delivery	0	0	0	20	0	0
21 22				Printing, production	0	0	0	21 22	0	0
22				Media, advertising, marketing	0	0	0	22	0	0
23				Dues, subscriptions, licenses	0	0	0	23	0	0
25				Staff training and related expenses	0	0	0	25	0	0
26				Director training and related expenses	0	0	0	26	0	0
27				Staff transportation & related expenses (not training related)	0	0	0	27	0	0
28				Director business expenses	0	0	0	28	0	0
29				Volunteer/cooperator recognition	0	0	0	29	0	0
30				Bank fees, interest paid	0	0	0	30	0	0
31				Scholarships	0	0	0	31	0	0
32	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	32	0	0
33				CAPITAL OUTLAY			-	33		
34				Office equipment	0	0	0	34	0	0
35				Field equipment	0	0	0	35	0	0
36 37	0	0	0	Vehicles TOTAL CAPITAL OUTLAY	0	0	0	36 37	0	0
	U	U	U	DEBT SERVICE	U	0	U	37	0	U
38								38		
39								39		
40								40	<u> </u>	
41								41	1	
42								42		
43	0	0	0	TOTAL DEBT SERVICE	0	0	0	43	0	0
44				TRANSFERRED TO OTHER FUNDS				44		
45	528,570	590,000		Transfer to Conservation Fund	692,977	652,977	652,977	45	1,110,000	1,110,000
	New Fund FY1415			Transfer to Working Lands Legacy Fund	50,000	50,000	50,000		0	0
47	150,000	100,000		Transfer to Building Reserve Fund	50,000	0	0	47	0	0
48	678,570	690,000	507,318	TOTAL TRANSFERS	792,977	702,977	702,977	48	1,110,000	1,110,000
49				OPERATING CONTINGENCY			_	49		
50	678,570	690,000	507,318	TOTAL EXPENDITURES	792,977	702,977	702,977	50	1,110,000	1,110,000
51				Ending balance (prior years)			_	51		
52			1,106,414	UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	752,687	52	955,723	955,723
53				Reserved for future expenditure	0	0	0	53	0	0
54	678,570	690,000	1,613,732	TOTAL REQUIREMENTS	1,553,023	1,455,664	1,455,664	54	2,065,723	2,065,723

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).

	FORM LB-10			SPECIAL REVENUE FUND: CONSERVATION FUND		COUNTY SOIL AND WATER SERVATION RICT 4. Clean water.	Page 8	1		
Г		Historical Data				Bi	udget for fiscal ye	ar 20'	15-16	
	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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
1				RESOURCES				1		
2	0	0		Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2	0	0
3	(5,387)	46,699		Beginning fund balance: Working capital (accrual basis)	0	0	0	3	(86,779)	(86,779)
4	(12,149)	0		Cash to accrual conversion adjustment	0	0	0	4	0	0
5	528,570	590,000		Transferred from General Fund	692,977	652,977	652,977	5	1,110,000	1,110,000
6	88,973	2,462		Milk Creek project grants (combined)	3,058	3,058	3,058	6	3,058	3,058
7	29,249	1,651		OWEB Small Grants (combined) revenue for this FY	11,500	11,500	11,500	7	11,004	11,004
8	45,000	55,000		Disbursements from DEQ CWSRF: loan # R22405	118,900	118,900	118,900	8	133,200	133,200
-	0	0		Disbursements from DEQ CWSRF: Ioan #R22406 septic repair	0	40,000	40,000		40,000	40,000
9	10,540	33,818		Conservation loans: repayments received from borrowers	68,300	68,300	68,300	9	53,670	53,670
	0	0		Septic system repair loans: repayments recv'd from borrowers	0	0	0		0	0
11	-	-		Interest from bank accounts	0	0	0	11	0	-
12	0	20,347		Corral Creek project grants	0	0	0	12	0	0
13	22,899 0	16,046 31,300		Other grants and reimbursements	0	0	0	13	0	0
14 15	0	31,300 11.720		Mt. Scott Creek project grants SEP grant funding for projects	0	0	0	14 15	600	600
15	0	8.420		Other	0	0	0	15	000	000
16	707,695	817,463	-	Total resources, except taxes to be levied	894,735	894.735	894.735	16	1,264,753	1,264,753
17	707,695	017,463	123,220	Taxes necessary to balance	094,735	<b>694</b> ,735 0	094,735	17	1,264,753	1,264,753
18	0	0	0	Taxes collected in year levied	0	0	0	18	0	0
20	707.695	817.463		TOTAL RESOURCES	894.735	894.735	894,735	20	1,264,753	1.264.753
21	101,000	011,400	120,220	REQUIREMENTS	004,100	004,100	004,100	20	1,204,100	1,204,100
22		185,036	164 600	Wildlife Habitat Conservation: grants, cost-share, contracts				22		
23	ŀ	128,551		Weed Management: grants, cost-share, contracts				23		
24	Th	91,550		Water Quality: grants, cost-share, contracts				24		
25	This section left 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 lin	nes 30-34.	26		
27	category starting	366		Soil Quality & Soil Conservation: grants, cost-share, contracts		0		27		
28	in FY1314.	130,544		Partner Programs: grants, cost-share, contracts				28		
	ľ			Conservation Loans: Water Quality, Water Quantity, Soil Quality						
29		55,567	164,248	& Conservation, etc.				29		
30	0	0	0	DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0	30	0	0
	0	0		DEQ CWSRF loan # R22406 septics: principal + interest + fees	0	0	0	1	0	0
31	169,509			Grants and cost-share to Cooperators	160,000	120,000	120,000	31	307,000	307,000
32	59,158	This section left	This section left	Conservation loans to Cooperators	138,900	138,900	138,900	32	158,600	158,600
-	0	blank. These expenses were	blank. These expenses were	Residential septic system repair loans to homeowners	0	40,000	40.000		40,000	40.000
22	-	recategorized into	· · · · · · · · · · · · · · · · · · ·	Grants and contracts to Partners	175,000	175,000	175,000	22	232.000	232.000
33	104.570	the W's. See lines	the W's. See lines	Contracted services				33		
34	- 1	22-29.	22-29.		212,000	212,000	212,000	34	250,000	250,000
35	172,082			Milk Creek project	7,500	7,500	7,500	35	5,000	5,000
36	0	0		Other	0	0	0	36	0	0
37	0	0	0		0	0	0	37	0	0
38	0	0	0		0	0	0	38	0	0
39	0 660.996	0	0	Total Expanses (See note on line 16)	0	0	0	39	0	0
40	nnu 446	657,405	694,728	Total Expenses (See note on line 16) UNAPPROPRIATED ENDING FUND BALANCE (funds needed	693,400	693,400	693,400	40	992,600	992,600
40	000,000							1		
	000,000				404 005	404 005	404 005		444.400	444 400
41				from July-November 2016)	121,335	121,335	121,335	41	141,189	141,189
	46,699 <b>707.695</b>	160,058 <b>817.463</b>	28,492		121,335 80,000 <b>894,735</b>	121,335 80,000 <b>894,735</b>	121,335 80,000 <b>894,735</b>	41 42 43	141,189 130,964 <b>1,264,753</b>	141,189 130,964 <b>1,264,753</b>

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

FORM LB-10

# SPECIAL REVENUE FUND: WORKING LANDS LEGACY FUND



Page 9

_							3/15/2016			
	Н	listorical Dat	a			Bu	dget for fiscal	year	2015-16	
	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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
1				RESOURCES				1		
2								2		
3			0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	3	0	0
4			0	Beginning fund balance: Working capital (accrual basis)	75,000	75,000	75,000	4	72,500	72,500
5				Earning from temporary investments	0	0	0	5	0	0
6			75,000	Transferred from General Fund	50,000	50,000	50,000	6	0	0
7	NEW FUND	NEW FUND	0	Interest	0	0	0	7	0	0
8	NO HISTORY	NO HISTORY	0	Donations to acquire land and/or cons. easements	0	0	0	8	0	0
9			0	Grants to acquire land and/or conservation easements	0	0	0	9	0	0
10			75,000	Total resources, except taxes to be levied	125,000	125,000	125,000	10	72,500	72,500
11			0	Taxes necessary to balance	0	0	0	11	0	0
12			0	Taxes collected in year levied	0	0	0	12	0	0
13	0	0	75,000	TOTAL RESOURCES	125,000	125,000	125,000	13	72,500	72,500
14				REQUIREMENTS				14		
15			50,000	Purchase/acquire conservation easements	75,000	75,000	75,000	15	20,000	20,000
16			0	Purchase/acquire land for conservation	0	0	0	16	5,000	5,000
17			5,000	Capital outlay (improve/maintain property and easements, related costs)	10,000	10,000	10,000	17	0	0
	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	40,000	18	22,500	22,500
19			0		0	0	0	19	0	0
20			0		0	0	0	20	0	0
21			0		0	0	0	21	0	0
22			0		0	0	0	22	0	0
23			0		0	0	0	23	0	0
24	0	0	75,000	Total Expenses	125,000	125,000	125,000	24	47,500	47,500
25	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	0	0	0	25	0	0
26	0	0	-	Reserved for future expenditure	0	0	0	26	25,000	25,000
27	0	0	-	TOTAL REQUIREMENTS	125,000	125,000	125,000	27	72,500	72,500

This fund is focused on long-term conservation of working lands: farms, fields, and forests.

	FORM LB-11 This reserve fund mu	REVIEW YEAR: 2017 st be reviewed and co	ntinued, or abolished,	RESERVE FUND: Building Reserve Fund		OUNTY SOIL AND WATER SERVATION RICT Clean water	Page 10			
		by 2017 Historical Data	1	This fund is authorized and established by resolution in 2007 for	Sood dire		dget for fiscal yea	ar 201	15-16	
	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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
1				RESOURCES				1		
2	379,143	418,314	95,336	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2	0	0
3	0	0	0	Beginning fund balance: Working capital (accrual basis)	163,653	123,277	123,277	3	163,002	163,002
4	0	0	0	Earning from temporary investments	0	0	0	4	0	0
5	150,000	100,000	110,376	Transferred from General Fund	50,000	0	0	5	0	0
6	1,852	460	400	Interest	0	1,000	1,000	6	1,156	1,156
7	0	327,500	0	Long-term debt proceeds	0	0	0	7	0	0
8	0	0	0	Other income: sale of property	0	220,000	220,000	8	221,650	221,650
9	530,995	846,274	,	Total resources, except taxes to be levied	213,653	344,277	344,277	9	385,808	385,808
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	385,808	385,808
13				REQUIREMENTS				13		
14	0	0		Acquire/improve real property, build facilities, related costs	50,000	150,000	150,000	14	25,000	25,000
15	0	0	0	Bank fees	0	0	0	15	0	0
				Capital outlay (acquire/improve property, build facilities,						
16	112,681	698,066	- ]	related costs)	83,653	114,277	114,277	16	0	0
17	0	14,861		Materials and services, including bank fees	10,000	10,000	10,000	17	120	120
18	0	0		Title insurance, recording fees: sale of Pleasant Ave property	0	0	0	18	1,650	1,650
19	0	38,011		Debt service: Beavercreek farm loan principal + interest	40,376	40,376	40,376	19	37,011	37,011
20	0	0	0	Debt service: Beavercreek farm loan pay-off (princip + int)	0	0	0	20	248,900	248,900
21	0	0	0		0	0	0	21	0	0
22	112,681	750,938	206,112	Total Expenses	184,029	314,653	314,653	22	312,681	312,681
				UNAPPROPRIATED ENDING FUND BALANCE (funds						
23	0	0		needed from July-November 2016)	0	0	0	23	0	0
24	418,314	95,336	0	Reserved for future expenditure	29,624	29,624	29,624	24	73,127	73,127
25	530,995	846,274	206,112	TOTAL REQUIREMENTS	213,653	344,277	344,277	25	385,808	385,808

**Budget worksheets** 

FORM LB-20 Worksheet

### RESOURCES

Page 1W

### GENERAL FUND Worksheet

Clackamas County SWCD

							3/15/2016			
	H	listorical Dat	а			Bu	dget for Next Year	2015	5-16	
	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		Revisions Proposed by Budget Ofcr	Revisions 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	1,473,592	1,473,592
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	7,500	7	7,500	7,500
8		3,000		Grant income to General Fund				8	5,342	5,342
9	(81,690)			Cash to accrual conversion adjustment				9		
10				Other income	220,000	0	0	10	135,000	135,000
11	(2,333)			Adjustment re: Greater Oregon City Watershed Council grants mgmt (discontinued Agency Fund)	0	0	0	11	0	0
12	50,000	50,000	50,000	OWEB/ODA grant: TA/LMA	50,000	50,000	50,000	12	50,900	50,900
13	20,930	20,930	20,930	OWEB/ODA grant: District Operations & Admin	20,930	20,930	20,930	13	21,774	21,774
14	7,703			Water Environment Services (riparian outreach/restor.)				14	0	0
15	912	1,911		Reimbursements	1,000	1,000	1,000	15	1,000	1,000
16		835	500	Rental/donations received re: farm equipment lent out	2,000	2,000	2,000	16	3,000	3,000
17			20,000	Cooperative Weed Mgmt Area partnership	20,000	20,000	20,000	17	29,551	29,551
18			10,000	Clackamas River Water Providers MOA				18	0	0
19		0	0	OACD/NOWC	35,000	35,000	35,000	19	26,499	26,499
20	1,815,016	1,626,104	1,529,841	Total resources, except taxes to be levied	1,406,921	1,227,297	1,227,297	20	1,754,158	1,754,158
21			1,928,902	Taxes necessary to balance	1,995,736	2,055,480	2,055,480	21	2,055,480	2,055,480
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	3,282,777	23	3,809,638	3,809,638

FORM LB-10 Worksheet

#### SPECIAL REVENUE FUND

Page 8 W

				Conservation Fund	Clackamas (	County SWCD				
				Worksheet	This	is a special	fund			
						-	3/15/2016			
		Historical Data				E	Budget for Next Ye	ar 201	15-16	
í F				RESOURCE AND REQUIREMENTS	Proposed by		Adopted by Governing		Revisions	Revisions
1	Actual	Actual	Adopted		Budget Officer	Approved by	Body		Proposed by	Adopted by
1	2nd Preceding	1st Preceding	Revised Budget	DESCRIPTION		Budget Cmte			Budget Ofcr	Governing Body
	Year 2012/13	Year 2013/14	Year 2014/15							
1				RESOURCES				1		
2		0	179 750	Beginning Fund Balance: Cash on hand (cash basis) <b>or</b>	0	0	0	2	0	0
3	(5.387)	46.699	178,750	Working capital	0	0		3	(86,779)	(86,779)
4	(12,149)	40,099		Cash to accrual conversion adjustment	0	0	0	4 5	(00,779)	(00,779)
6	528,570	590,000	321,942	Transferred from General Fund	692,977	652,977	652,977	6	1,110,000	1,110,000
7	22,628	2,462		Milk Creek project grant: OWEB restoration grant	3,058	3,058	3,058	7	3,058	3,058
8	31,545	0		Milk Creek project grant: DEQ 319	0,000	0,000	0,000	8	0,000	0,000
9	34.800	0	0,000	Milk Creek project grant: ODOT	0	0		9	0	0
10	29,249	1.651	16.450	OWEB Small Grants (combined) revenue for this FY	11.500	11.500	11.500	10	11.004	11.004
11	45,000	55,000	123,000	Disbursements from DEQ CWSRF: loan # R22405	118,900	118,900	118,900	11	133,200	133,200
	10,000	00,000	120,000	Disbursements from DEQ CWSRF: loan #R22406 septic repair	110,000	40,000	40,000		40,000	40,000
12	10.452	32,765	39.930	Conservation loans: principal received from borrowers	65,000	65,000	65,000	12	51,275	51,275
13	88	1.053		Conservation loans: interest received from borrowers	3,300	3,300	3,300	13	2,395	2,395
			,	Septic system repair loans: principal recv'd from borrowers	0	0			0	0
				Septic system repair loans: interest rec'vd from borrowers	0	0	0		0	0
14		0		Interest from bank accounts	0	0	0	14	0	0
15		20,347		Corral Creek project grants	0	0	0	15	0	0
16	22,899	16,046	12,960	Other grants and reimbursements	0	0	0	16	0	0
17		31,300	0	Mt. Scott Creek project grants	0	0		17	0	0
18		11,720	19,875	SEP grant funding for projects	0	0	0	18	600	600
19		8,420	0	Other	0	0	0	19	0	0
20	707,695	817,463	723,220	Total resources, except taxes to be levied	894,735	894,735	894,735	20	1,264,753	1,264,753
21	0			Taxes necessary to balance	0	0	0	21		
22	0			Taxes collected in year levied				22		
23	707,695	817,463	723,220	TOTAL RESOURCES	894,735	894,735	894,735	23	1,264,753	1,264,753
24				REQUIREMENTS				24		
25		185,036		Wildlife Habitat Conservation: grants, cost-share, contracts				25		
26		128,551		Weed Management: grants, cost-share, contracts	-			26		
27	This section left	91,550		Water Quality: grants, cost-share, contracts				27		
28	blank. The W's	10,425		Water Quantity: grants, cost-share, contracts	D			28		·
29	were a new	55,366		Stormwater Management: grants, cost-share, contracts	Recat	egorized: See li	nes 33-37.	29		
30	category starting in	366		Soil Quality & Soil Conservation: grants, cost-share, contracts	-			30		
31	FY1314.	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		1
32	0	0		DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0	32	0	0
33	0	0		DEQ CWSRF loan # R22405. principal + interest + fees	0	0		33	0	0
$\vdash$					400.000	-				
34	169,509	This section left	This section left	Grants and cost-share to Cooperators	160,000	120,000	120,000	34	307,000	307,000
35	59,158	blank. These	blank. These	Conservation loans to Cooperators	138,900	138,900	138,900	35	158,600	158,600
$\square$	0	expenses were	expenses were	Residential septic system repair loans to homeowners		40,000	40,000		40,000	40,000
36	155,677	recategorized into	recategorized into	Grants and contracts to Partners	175,000	175,000	175,000	36	232,000	232,000
37	104,570	the W's. See lines	the W's. See lines	Contracted services	212,000	212,000	212,000	37	250,000	250,000
38	172,082	25-32.	25-32.	Milk Creek project	7,500	7,500	7,500	38	5,000	5,000
39				Other	0	0	0	39	0	0
40								40		
41								41		
42								42		
43	660,996	657,405	694,728	Total Expenses (See note on line 16)	693,400	693,400	693,400	43	992,600	992,600
	000,000									
	000,000			UNAPPROPRIATED ENDING FUND BALANCE (funds needed					l l	٩
44	000,000			from July-November 2016)	121,335	121,335	121,335	44	141,189	141,189
44 45	46,699	160,058	28,492		121,335 80,000	121,335 80,000	121,335 80,000	44 45	141,189 130,964	141,189 130,964

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 Worksheet

## SPECIAL REVENUE FUND

Page 9 W

Working Lands Legacy Fund

Worksheet

Clackamas County SWCD

								3/15/2016			
		Historical Data	a	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	Adopted by Governing Body		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body	
1				RESOURCES				1			
2				Beginning Fund Balance:				2			
3				Cash on hand (cash basis) <b>or</b>				3			
4				Working capital (accrual basis)	75,000	75,000	75,000	4	72,500	72,500	
5				Earning from temporary investments				5			
6	NEW FUND	NEW FUND	75,000	Transferred from General Fund	50,000	50,000	50,000	6	0	0	
7	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			
10			75,000	Total resources, except taxes to be levied	125,000	125,000	125,000	10	72,500	72,500	
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	72,500	72,500	
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	20,000	20,000	
16				Purchase/acquire land for conservation				16	5,000	5,000	
				Capital outlay (improve/maintain property and							
17			5.000	easements, related costs)	10,000	10,000	10,000	4 -			
			0,000		10,000	10,000	10,000	17	0	0	
				Materials and services, including transaction fees,	10,000	10,000	10,000	17	0	0	
18					40,000	40,000	40,000	17	0 22,500	0 22,500	
18 19				Materials and services, including transaction fees,	,	-					
-				Materials and services, including transaction fees,	,	-		18			
19				Materials and services, including transaction fees,	,	-		18 19			
19 20				Materials and services, including transaction fees,	,	-		18 19 20			
19 20 21			20,000	Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	40,000	40,000	40,000	18 19 20 21	22,500	22,500	
19 20 21 22	0	0	20,000	Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	,	-		18 19 20 21 22			
19 20 21 22 23	0	0	20,000	Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc. Total Expenses UNAPPROPRIATED ENDING FUND BALANCE (funds	40,000	40,000	40,000	18 19 20 21 22 23	22,500	22,500	
19 20 21 22 23	0	0	20,000	Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc. <b>Total Expenses</b> <b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2016)	40,000	40,000	40,000	18 19 20 21 22 23	22,500	22,500	
19 20 21 22 23 24	0	0	20,000	Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc. Total Expenses UNAPPROPRIATED ENDING FUND BALANCE (funds	40,000	40,000	40,000	18 19 20 21 22 23 24	22,500 47,500	22,500 47,500	

	FORM LB-11 Wo	orksheet		RESERVE FUND			Page 10 W				
					Year this reserve fund will be reviewed to be						
	This fund is authorized and established by resolution			Building Reserve Fund	continued or abolished. Date can not be						
	in 2007 for the following specified purpose:				more that 10 years after establishment.						
	Leasing, acquiring, constructing, remodeling, or				nore that to years t	REVIEW YEAR :	2017				
	making capital improvements to property of CCSWCD			RESOURCE AND REQUIREMENTS	Clackamas Co		3/15/2016				
I	Historical Data				<u>olackallias oc</u>		Budget for Next Year 2015-16				
	Actual	Actual	Adopted	DESCRIPTION		Duu		10-1	Revisions		
	2nd Preceding	1st Preceding	Revised Budget	DEGONI HON	Proposed by	Approved by Budget	Adopted by Governing		Proposed by	Revisions Adopted	
	Year 2012/13	Year 2013/14	Year 2014/15	RESOURCES	Budget Officer	Cmte	Body		Budget Ofcr	by Governing Body	
1	10012012/10			Beginning Fund Balance:				1			
2	379,143	418,314	95 336	Cash on hand (cash basis) <b>or</b>				2			
3	010,110	110,011	00,000	Working capital (accrual basis)	163.653	123,277	123,277	3	163,002	163,002	
4				Earning from temporary investments	100,000	120,211	120,211	4	100,002	100,002	
5	150.000	100.000	110 376	Transferred from General Fund	50,000	0	0	5	0	0	
6	1,852	460	- ,	Interest	,	1.000	1,000	6	1,156	1,156	
7	.,	327,500		Long-term debt proceeds		.,	.,	7	.,	.,	
8		,		Other income: sale of property		220.000	220,000	8	221,650	221,650	
9	530,995	846,274	206,112		213,653	344,277	344,277	9	385,808	385,808	
10	,	,	0		,	,	,	10	,		
11				Taxes collected in year levied				11			
12	530,995	846,274	206,112	TOTAL RESOURCES	213,653	344,277	344,277	12	385,808	385,808	
13				REQUIREMENTS				13			
14				Acquire/improve real property, build facilities, related costs	50,000	150,000	150,000	14	25,000	25,000	
15				Bank fees				15			
				Capital outlay (acquire/improve property, build facilities, related							
16	112,681	698,066	154,676		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	120	120	
18		0		Title insurance, recording fees: sale of Pleasant Ave property				18	1,650	1,650	
19		38,011	40,376	Debt service: Beavercreek farm loan principal + interest	40,376	40,376	40,376	19	37,011	37,011	
20				Debt service: Beavercreek farm loan pay-off (princip + int)				20	248,900	248,900	
21								21			
22	112,681	750,938	206,112	Total Expenses	184,029	314,653	314,653	22	312,681	312,681	
				UNAPPROPRIATED ENDING FUND BALANCE (funds							
23				needed from July-November 2016)	0	0	0	23	0	0	
24	418,314	95,336		Reserved for future expenditure	29,624	29,624	29,624	24	73,127	73,127	
25	530,995	846,274	206,112	TOTAL REQUIREMENTS	213,653	344,277	344,277	25	385,808	385,808	