

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



3/15/2016

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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
			PERSONNEL SERVICES				1		
			District Operations Department: 3.5 FTE as revised	454,470	454,591	454,591	2	359,763	359,763
			Conservation Services Department: 10.0 FTE	916,629	901,266	901,266	3	895,867	895,867
			Land Management Department: 0.0 FTE	0	0	0	4	0	0
			Not Allocated to Any Department	0	0	0	5	0	0
			TOTAL PERSONNEL SERVICES	1,371,099	1,355,857	1,355,857	6	1,255,629	1,255,629
			TOTAL Revised FTE count for FY 15-16: 13.5	14.50	14.50	14.50	7	13.50	13.50
			MATERIALS AND SERVICES				8		
			District Operations Dept.	127,735	125,735	125,735	9	201,099	201,099
			Conservation Services Dept.	250,300	250,021	250,021	10	228,456	228,456
			Land Management Dept.	60,500	60,500	60,500	11	44,868	44,868
			Not Allocated to Any Department	0	0	0	12	0	0
			TOTAL MATERIALS & SERVICES	438,535	436,256	436,256	13	474,423	474,423
			CAPITAL OUTLAY				14		
			District Operations Dept.	5,000	5,000	5,000	15	4,082	4,082
			Conservation Services Dept.	25,000	20,000	20,000	16	4,781	4,781
			Land Management Dept.	10,000	10,000	10,000	17	5,000	5,000
			Not Allocated to Any Department	0	0	0	18	0	0
			TOTAL CAPITAL OUTLAY	40,000	35,000	35,000	19	13,863	13,863
			DEBT SERVICE				20		
				0	0	0	21	0	0
				0	0	0	22	0	0
				0	0	0	23	0	0
				0	0	0	24	0	0
			TOTAL DEBT SERVICE	0	0	0	25	0	0
			TRANSFERRED TO OTHER FUNDS				26		
			Transfer to Conservation Fund	692,977	652,977	652,977	27	1,110,000	1,110,000
			Transfer to Working Lands Legacy Fund	50,000	50,000	50,000	28	0	0
			Transfer to Building Reserve Fund	50,000	0	0	29	0	0
			TOTAL TRANSFERS	792,977	702,977	702,977	30	1,110,000	1,110,000
			OPERATING CONTINGENCY	0	0	0	31	0	0
			Ending balance (prior years)	0	0	0	32	0	0
			UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	752,687	33	955,723	955,723
			Reserved for future expenditure	0	0	0	34	0	0
			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.

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



3/15/2016

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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body	
			PERSONNEL SERVICES							
			Salaries and wages (13.5 FTE in FY 15-16 as revised)	880,435	898,635	898,635	2	891,279	891,279	
			Payroll liabilities (District share of taxes)	118,225	112,435	112,435	3	87,997	87,997	
			Employee benefits	212,659	219,982	219,982	4	193,003	193,003	
			Deferred compensation - Employer contribution	62,072	61,097	61,097	5	56,850	56,850	
			Temporary employees & interns	34,000	0	0	6	0	0	
			COLAs and merit increases for staff	63,708	63,708	63,708	7	26,500	26,500	
			Compensated absences (annual leave)	0	0	0	8	0	0	
			Salary adjustments (includes related taxes & def comp)	0	0	0	9	0	0	
			TOTAL PERSONNEL SERVICES	1,371,099	1,355,857	1,355,857	10	1,255,629	1,255,629	
			Total Revised FTE count for FY 15-16 is 13.5	14.50	14.50	14.50	11	13.50	13.50	
			MATERIALS AND SERVICES							
			Contracted services	87,000	86,721	86,721	13	166,680	166,680	
			Partner support	26,000	26,000	26,000	14	19,335	19,335	
			Rent, utilities, telecomm, storage, maint.	124,000	124,000	124,000	15	92,125	92,125	
			Fuel/maint/repair of District vehicles/equipment	21,500	21,500	21,500	16	23,426	23,426	
			Rent space: meetings, workshops, events	5,000	5,000	5,000	17	27,106	27,106	
			Insurance	14,000	14,000	14,000	18	19,275	19,275	
			Office/farm supplies & non-capitalized equipment	20,835	20,835	20,835	19	11,172	11,172	
			Program supplies	27,000	26,000	26,000	20	21,443	21,443	
			Postage/delivery	5,000	5,000	5,000	21	1,479	1,479	
			Printing, production	6,300	6,300	6,300	22	10,009	10,009	
			Media, advertising, marketing	11,500	11,500	11,500	23	11,342	11,342	
			Dues, subscriptions, licenses	30,000	30,000	30,000	24	18,606	18,606	
			Staff training and related expenses	27,000	26,000	26,000	25	16,285	16,285	
			Director training and related expenses	8,000	8,000	8,000	26	6,887	6,887	
			Staff transportation & related expenses (not training related)	8,000	8,000	8,000	27	12,074	12,074	
			Director business expenses	5,000	5,000	5,000	28	9,159	9,159	
			Volunteer/cooperator recognition	5,800	5,800	5,800	29	250	250	
			Bank fees, interest paid	2,600	2,600	2,600	30	3,770	3,770	
			Scholarships	4,000	4,000	4,000	31	4,000	4,000	
			TOTAL MATERIALS AND SERVICES	438,535	436,256	436,256	32	474,423	474,423	
			CAPITAL OUTLAY							
			Office equipment/capitalized building repairs	5,000	5,000	5,000	34	5,863	5,863	
			Field equipment	35,000	30,000	30,000	35	8,000	8,000	
			Vehicles	0	0	0	36	0	0	
			TOTAL CAPITAL OUTLAY	40,000	35,000	35,000	37	13,863	13,863	
			DEBT SERVICE							
				0	0	0	39	0	0	
				0	0	0	40	0	0	
				0	0	0	41	0	0	
				0	0	0	42	0	0	
			TOTAL DEBT SERVICE	0	0	0	43	0	0	
			TRANSFERRED TO OTHER FUNDS							
			Transfer to Conservation Fund	692,977	652,977	652,977	45	1,110,000	1,110,000	
			Transfer to Working Lands Legacy Fund	50,000	50,000	50,000	46	0	0	
			Transfer to Building Reserve Fund	50,000	0	0	47	0	0	
			TOTAL TRANSFERS	792,977	702,977	702,977	48	1,110,000	1,110,000	
			OPERATING CONTINGENCY	0	0	0	49	0	0	
			Ending balance (prior years)	0	0	0	50	0	0	
			UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	752,687	51	955,723	955,723	
			Reserved for future expenditure	0	0	0	52	0	0	
			TOTAL REQUIREMENTS	3,402,657	3,282,777	3,282,777	53	3,809,638	3,809,638	

**GENERAL FUND:
DETAILED EXPENDITURES**



3/15/2016

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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body	
			PERSONNEL SERVICES				1			
2	223,391	260,283	265,080	Salaries and wages (3.5 FTE in FY 15-16 as revised)	299,148	299,148	299,148	2	243,069	243,069
3	28,149	27,390	34,800	Payroll liabilities (District share of taxes)	37,465	37,714	37,714	3	24,074	24,074
4	39,031	54,702	65,492	Employee benefits	75,119	74,991	74,991	4	65,684	65,684
5	16,171	18,574	19,544	Deferred compensation - Employer contribution	20,891	20,891	20,891	5	16,436	16,436
6	802	0		Temporary Employees & Interns	0	0	0	6	0	0
7			20,135	COLAs and merit increases for staff (incl taxes & def comp)	21,847	21,847	21,847	7	10,500	10,500
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	307,544	360,949	405,051	TOTAL PERSONNEL SERVICES	454,470	454,591	454,591	10	359,763	359,763
11	3.00	4.00	4.00	Total FTE count for FY 15-16 is 4.5	4.50	4.50	4.50	11	3.50	3.50
			MATERIALS AND SERVICES				12			
13	22,601	29,746	25,000	Contracted services	20,000	20,000	20,000	13	81,680	81,680
14		0		Partner support	0	0	0	14	0	0
15	29,281	39,072	33,500	Rent, utilities, telecomm, storage, maintenance	38,000	38,000	38,000	15	22,576	22,576
16	2,551	6,835	5,000	Fuel/main/repair of District vehicles/equipment	7,000	7,000	7,000	16	12,941	12,941
17	53	0		Rent space: meetings, workshops, events	0	0	0	17	24,706	24,706
18	2,779	2,389	4,000	Insurance	4,000	4,000	4,000	18	4,998	4,998
19	12,175	5,410	8,015	Office supplies & non-capitalized equipment	5,835	5,835	5,835	19	4,251	4,251
20	110	22,224	500	Program supplies & non-capitalized equipment	2,000	1,000	1,000	20	4,701	4,701
21	1,906	1,906	2,000	Postage/delivery	2,000	2,000	2,000	21	1,070	1,070
22	1,234	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	16,000	16,000	16,000	24	13,917	13,917
25	3,971	9,743	8,000	Staff training and related expenses	9,000	8,000	8,000	25	3,330	3,330
26	4,376	6,924	7,000	Director training and related expenses	8,000	8,000	8,000	26	6,887	6,887
27	332	1,890	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	5,500	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	31	0	0
32	106,634	159,409	122,315	TOTAL MATERIALS AND SERVICES	127,735	125,735	125,735	32	201,099	201,099
			CAPITAL OUTLAY				33			
34	1,257	4,289	11,000	Office equipment	5,000	5,000	5,000	34	4,082	4,082
35		13,331	7,700	Field equipment	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	5,000	37	4,082	4,082
			DEBT SERVICE				38			
38							38			
39							39			
40							40			
41							41			
42							42			
43	0	0	0	TOTAL DEBT SERVICE	0	0	0	43	0	0
			TRANSFERRED TO OTHER FUNDS				44			
44							44			
45		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	0
48	0	0	0	TOTAL TRANSFERS	0	0	0	48	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		
52			229,348	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	52	0	0
53			0	Reserved for future expenditure	0	0	0	53	0	0
54	428,884	537,978	775,414	TOTAL REQUIREMENTS	587,205	585,326	585,326	54	564,944	564,944

**GENERAL FUND:
DETAILED EXPENDITURES**



3/15/2016

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	Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body	
			PERSONNEL SERVICES						
			Salaries and wages (10.0 FTE in FY 15-16)	581,287	599,487	599,487	2	648,210	
3	62,490	58,203	Payroll liabilities (District share of taxes)	80,760	74,721	74,721	3	63,923	
4	115,338	108,723	Employee benefits	137,540	144,991	144,991	4	127,319	
5	39,571	37,474	Deferred compensation - Employer contribution	41,181	40,206	40,206	5	40,415	
6	405	12,169	Temporary employees & interns	34,000	0	0	6	0	
7		40,318	COLAs and merit increases for staff (incl taxes & def comp)	41,861	41,861	41,861	7	16,000	
8			Compensated absences (annual leave)	0	0	0	8	0	
9			Salary adjustments (includes related taxes & def comp)	0	0	0	9	0	
10	745,350	761,936	TOTAL PERSONNEL SERVICES	916,629	901,266	901,266	10	895,867	
11	10.00	10.00	Total FTE count for FY 15-16 is 10.0	10.00	10.00	10.00	11	10.00	
			MATERIALS AND SERVICES						
13	48,345	16,029	Contracted services	40,000	39,721	39,721	13	58,000	
14		0	Partner support	26,000	26,000	26,000	14	19,335	
15	68,322	70,369	Rent, utilities, telecomm, storage, maintenance	76,000	76,000	76,000	15	64,490	
16	5,953	6,175	Fuel/maint/repair of District vehicles/equipment	8,000	8,000	8,000	16	3,785	
17	3,377	2,512	Rent space: meetings, workshops, events	5,000	5,000	5,000	17	2,400	
18	6,485	4,849	Insurance	7,000	7,000	7,000	18	14,277	
19	4,170	5,698	Office supplies & non-capitalized equipment	5,000	5,000	5,000	19	4,812	
20	24,005	17,844	Program supplies & non-capitalized equipment	25,000	25,000	25,000	20	16,742	
21	3,557	1,431	Postage/delivery	3,000	3,000	3,000	21	409	
22	2,880	2,660	Printing, production	5,000	5,000	5,000	22	6,254	
23	3,486	6,827	Media, advertising, marketing	10,000	10,000	10,000	23	10,000	
24	3,350	3,785	Dues, subscriptions, licenses	14,000	14,000	14,000	24	4,689	
25	19,297	12,115	Staff training and related expenses	18,000	18,000	18,000	25	12,955	
26		0	Director training and related expenses	0	0	0	26	0	
27	2,435	5,451	Staff transportation & related expenses (not training related)	6,000	6,000	6,000	27	10,108	
28		0	Director business expenses	0	0	0	28	0	
29		238	Volunteer/cooperator recognition	300	300	300	29	200	
30		0	Bank fees, interest paid	2,000	2,000	2,000	30	0	
31		0	Scholarships	0	0	0	31	0	
32	195,662	155,983	TOTAL MATERIALS AND SERVICES	250,300	250,021	250,021	32	228,456	
			CAPITAL OUTLAY						
34		2,713	Office equipment	0	0	0	34	1,781	
35		0	Field equipment	25,000	20,000	20,000	35	3,000	
36	13,000	0	Vehicles	0	0	0	36	0	
37	13,000	2,713	TOTAL CAPITAL OUTLAY	25,000	20,000	20,000	37	4,781	
			DEBT SERVICE						
38							38		
39							39		
40							40		
41							41		
42							42		
43	0	0	TOTAL DEBT SERVICE	0	0	0	43	0	
			TRANSFERRED TO OTHER FUNDS						
44		0	Transfer to Conservation Fund	0	0	0	44	0	
45		0	Transfer to Working Lands Legacy Fund	0	0	0	45	0	
46		0	Transfer to Building Reserve Fund	0	0	0	46	0	
47		0		0	0	0	47	0	
48	0	0	TOTAL TRANSFERS	0	0	0	48	0	
49		0	OPERATING CONTINGENCY	0	0	0	49	0	
50	954,012	920,632	TOTAL EXPENDITURES	1,191,929	1,171,287	1,171,287	50	1,129,103	
51			Ending balance (prior years)				51		
52		490,957	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	52	0	
53		0	Reserved for future expenditure	0	0	0	53	0	
54	954,012	920,632	TOTAL REQUIREMENTS	1,191,929	1,171,287	1,171,287	54	1,129,103	

**GENERAL FUND:
DETAILED EXPENDITURES**



3/15/2016

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	Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
			PERSONNEL SERVICES					
			Salaries and wages (0.0 FTE in FY 15-16)	0	0	0	0	0
			Payroll liabilities (District share of taxes)	0	0	0	0	0
			Employee benefits	0	0	0	0	0
			Deferred compensation - Employer contribution	0	0	0	0	0
			Temporary employees & interns	0	0	0	0	0
			COLAs and merit increases for staff (incl taxes & def comp)	0	0	0	0	0
			Compensated absences (annual leave)	0	0	0	0	0
			Salary adjustments (includes related taxes & def comp)	0	0	0	0	0
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	0	0
0.00	0.00	0.00	Total FTE count for FY 15-16 is 0.0	0.00	0.00	0.00	0.00	0.00
			MATERIALS AND SERVICES					
		38,000	Contracted services	27,000	27,000	27,000	27,000	27,000
			Partner support	0	0	0	0	0
		17,000	Rent, utilities, telecomm, storage, maintenance	10,000	10,000	10,000	5,059	5,059
		6,500	Fuel/maint/repair of District farm equipment	6,500	6,500	6,500	6,700	6,700
			Rent space: meetings, workshops, events	0	0	0	0	0
		3,500	Insurance	3,000	3,000	3,000	0	0
		20,000	Office/farm supplies & non-capitalized equipment	10,000	10,000	10,000	2,109	2,109
			Program supplies & non-capitalized equipment	0	0	0	0	0
			Postage/delivery	0	0	0	0	0
			Printing, production	0	0	0	0	0
			Media, advertising, marketing	0	0	0	0	0
			Dues, subscriptions, licenses	0	0	0	0	0
			Staff training and related expenses	0	0	0	0	0
			Director training and related expenses	0	0	0	0	0
			Staff transportation & related expenses (not training related)	0	0	0	0	0
			Director business expenses	0	0	0	0	0
		2,000	Volunteer/cooperator recognition	0	0	0	0	0
			Bank fees, interest paid	0	0	0	0	0
		4,000	Scholarships	4,000	4,000	4,000	4,000	4,000
0	0	91,000	TOTAL MATERIALS AND SERVICES	60,500	60,500	60,500	44,868	44,868
			CAPITAL OUTLAY					
		10,000	Office equipment	0	0	0	0	0
		29,000	Field equipment	10,000	10,000	10,000	5,000	5,000
			Vehicles	0	0	0	0	0
0	0	39,000	TOTAL CAPITAL OUTLAY	10,000	10,000	10,000	5,000	5,000
			DEBT SERVICE					
0	0	0	TOTAL DEBT SERVICE	0	0	0	0	0
			TRANSFERRED TO OTHER FUNDS					
		0	Transfer to Conservation Fund	0	0	0	0	0
		0	Transfer to Working Lands Legacy Fund	0	0	0	0	0
		0	Transfer to Building Reserve Fund	0	0	0	0	0
0	0	0	TOTAL TRANSFERS	0	0	0	0	0
			OPERATING CONTINGENCY	0	0	0	0	0
0	0	130,000	TOTAL EXPENDITURES	70,500	70,500	70,500	49,868	49,868
			Ending balance (prior years)					
		71,558	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0
			Reserved for future expenditure	0	0	0	0	0
0	0	201,558	TOTAL REQUIREMENTS	70,500	70,500	70,500	49,868	49,868

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

**GENERAL FUND:
DETAILED EXPENDITURES**



3/15/2016

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	Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
			PERSONNEL SERVICES					
			Salaries and wages (0.0 FTE in FY 14-15)	0	0	0	0	0
			Payroll liabilities (District share of taxes)	0	0	0	0	0
			Employee benefits	0	0	0	0	0
			Deferred compensation - Employer contribution	0	0	0	0	0
			Temporary employees & interns	0	0	0	0	0
			COLAs and merit increases for staff (incl taxes & def comp)	0	0	0	0	0
			Compensated absences (annual leave)	0	0	0	0	0
			Salary adjustments (includes related taxes & def comp)	0	0	0	0	0
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	0	0
			Total FTE count for FY 14-15 is 0.0	0	0	0	0	0
			MATERIALS AND SERVICES					
			Contracted services	0	0	0	0	0
			Partner support	0	0	0	0	0
			Rent, utilities, telecomm, storage, maintenance	0	0	0	0	0
			Fuel/maint/repair of District farm equipment	0	0	0	0	0
			Rent space: meetings, workshops, events	0	0	0	0	0
			Insurance	0	0	0	0	0
			Office/farm supplies & non-capitalized equipment	0	0	0	0	0
			Program supplies & non-capitalized equipment	0	0	0	0	0
			Postage/delivery	0	0	0	0	0
			Printing, production	0	0	0	0	0
			Media, advertising, marketing	0	0	0	0	0
			Dues, subscriptions, licenses	0	0	0	0	0
			Staff training and related expenses	0	0	0	0	0
			Director training and related expenses	0	0	0	0	0
			Staff transportation & related expenses (not training related)	0	0	0	0	0
			Director business expenses	0	0	0	0	0
			Volunteer/cooperator recognition	0	0	0	0	0
			Bank fees, interest paid	0	0	0	0	0
			Scholarships	0	0	0	0	0
0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	0	0
			CAPITAL OUTLAY					
			Office equipment	0	0	0	0	0
			Field equipment	0	0	0	0	0
			Vehicles	0	0	0	0	0
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	0	0
			DEBT SERVICE					
0	0	0	TOTAL DEBT SERVICE	0	0	0	0	0
			TRANSFERRED TO OTHER FUNDS					
528,570	590,000	321,942	Transfer to Conservation Fund	692,977	652,977	652,977	1,110,000	1,110,000
New Fund FY1415	New Fund FY1415	75,000	Transfer to Working Lands Legacy Fund	50,000	50,000	50,000	0	0
150,000	100,000	110,376	Transfer to Building Reserve Fund	50,000	0	0	0	0
678,570	690,000	507,318	TOTAL TRANSFERS	792,977	702,977	702,977	1,110,000	1,110,000
			OPERATING CONTINGENCY					
678,570	690,000	507,318	TOTAL EXPENDITURES	792,977	702,977	702,977	1,110,000	1,110,000
			Ending balance (prior years)					
		1,106,414	UNAPPROPRIATED ENDING FUND BALANCE	760,046	752,687	752,687	955,723	955,723
			Reserved for future expenditure	0	0	0	0	0
678,570	690,000	1,613,732	TOTAL REQUIREMENTS	1,553,023	1,455,664	1,455,664	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).

**SPECIAL REVENUE FUND:
CONSERVATION FUND**



3/15/2016

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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
			RESOURCES						
1							1		
2	0	178,750	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2	0	
3	(5,387)	46,699	Beginning fund balance: Working capital (accrual basis)	0	0	0	3	(86,779)	
4	(12,149)	0	Cash to accrual conversion adjustment	0	0	0	4	0	
5	528,570	590,000	321,942 Transferred from General Fund	692,977	652,977	652,977	5	1,110,000	
6	88,973	2,462	8,995 Milk Creek project grants (combined)	3,058	3,058	3,058	6	3,058	
7	29,249	1,651	16,450 OWEB Small Grants (combined) revenue for this FY	11,500	11,500	11,500	7	11,004	
8	45,000	55,000	123,000 Disbursements from DEQ CWSRF: loan # R22405	118,900	118,900	118,900	8	133,200	
9	0	0	0 Disbursements from DEQ CWSRF: loan #R22406 septic repair	0	40,000	40,000	9	40,000	
	10,540	33,818	41,248 Conservation loans: repayments received from borrowers	68,300	68,300	68,300	9	53,670	
	0	0	0 Septic system repair loans: repayments recv'd from borrowers	0	0	0		0	
11	0	0	0 Interest from bank accounts	0	0	0	11	0	
12	0	20,347	0 Corral Creek project grants	0	0	0	12	0	
13	22,899	16,046	12,960 Other grants and reimbursements	0	0	0	13	0	
14	0	31,300	0 Mt. Scott Creek project grants	0	0	0	14	0	
15	0	11,720	19,875 SEP grant funding for projects	0	0	0	15	600	
16	0	8,420	0 Other	0	0	0	16	0	
17	707,695	817,463	723,220 Total resources, except taxes to be levied	894,735	894,735	894,735	17	1,264,753	
18		0	0 Taxes necessary to balance	0	0	0	18	0	
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	1,264,753	
			REQUIREMENTS						
21							21		
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	0 DEQ CWSRF loan # R22406 septic: principal + interest + fees	0	0	0		0	
31	169,509			160,000	120,000	120,000	31	307,000	
32	59,158			138,900	138,900	138,900	32	158,600	
	0			0	40,000	40,000		40,000	
33	155,677			175,000	175,000	175,000	33	232,000	
34	104,570			212,000	212,000	212,000	34	250,000	
35	172,082			7,500	7,500	7,500	35	5,000	
36	0	0	0 Other	0	0	0	36	0	
37	0	0	0	0	0	0	37	0	
38	0	0	0	0	0	0	38	0	
39	0	0	0	0	0	0	39	0	
40	660,996	657,405	694,728 Total Expenses (See note on line 16)	693,400	693,400	693,400	40	992,600	
41				121,335	121,335	121,335	41	141,189	
42	46,699	160,058	28,492 UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	80,000	80,000	80,000	42	130,964	
43	707,695	817,463	723,220 TOTAL REQUIREMENTS	894,735	894,735	894,735	43	1,264,753	

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

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



3/15/2016

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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
			RESOURCES				1		
							2		
		0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	3	0	0
		0	Beginning fund balance: Working capital (accrual basis)	75,000	75,000	75,000	4	72,500	72,500
		0	Earning from temporary investments	0	0	0	5	0	0
		75,000	Transferred from General Fund	50,000	50,000	50,000	6	0	0
		0	Interest	0	0	0	7	0	0
		0	Donations to acquire land and/or cons. easements	0	0	0	8	0	0
		0	Grants to acquire land and/or conservation easements	0	0	0	9	0	0
		75,000	Total resources, except taxes to be levied	125,000	125,000	125,000	10	72,500	72,500
		0	Taxes necessary to balance	0	0	0	11	0	0
		0	Taxes collected in year levied	0	0	0	12	0	0
	0	0	TOTAL RESOURCES	125,000	125,000	125,000	13	72,500	72,500
			REQUIREMENTS				14		
		50,000	Purchase/acquire conservation easements	75,000	75,000	75,000	15	20,000	20,000
		0	Purchase/acquire land for conservation	0	0	0	16	5,000	5,000
		5,000	Capital outlay (improve/maintain property and easements, related costs)	10,000	10,000	10,000	17	0	0
		20,000	Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	40,000	40,000	40,000	18	22,500	22,500
		0		0	0	0	19	0	0
		0		0	0	0	20	0	0
		0		0	0	0	21	0	0
		0		0	0	0	22	0	0
		0		0	0	0	23	0	0
	0	0	Total Expenses	125,000	125,000	125,000	24	47,500	47,500
	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	0	0	0	25	0	0
	0	0	Reserved for future expenditure	0	0	0	26	25,000	25,000
	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.

REVIEW YEAR: 2017
 This reserve fund must be reviewed and continued, or abolished, by 2017

**RESERVE FUND:
 Building Reserve Fund**



3/15/2016

*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*

Budget for fiscal year 2015-16

	Historical Data				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		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	206,112	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	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
16	112,681	698,066	154,676	Capital outlay (acquire/improve property, build facilities, related costs)	83,653	114,277	114,277	16	0	0
17	0	14,861	11,060	Materials and services, including bank fees	10,000	10,000	10,000	17	120	120
18	0	0	0	Title insurance, recording fees: sale of Pleasant Ave property	0	0	0	18	1,650	1,650
19	0	38,011	40,376	Debt service: Beaver creek farm loan principal + interest	40,376	40,376	40,376	19	37,011	37,011
20	0	0	0	Debt service: Beaver creek 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
23	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds 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

GENERAL FUND

Worksheet

Clackamas County SWCD

3/15/2016

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		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	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	OWEB/ODA grant: TA/LMA	50,000	50,000	50,000	12	50,900	50,900	
13	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	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	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

Conservation Fund

Clackamas County SWCD

Worksheet

This is a special fund

3/15/2016

	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	Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body		
1				RESOURCES							
2				Beginning Fund Balance:							
3		0	178,750	Cash on hand (cash basis) or	0	0	0	0	0	0	0
4	(5,387)	46,699		Working capital	0	0	0	(86,779)	(86,779)		
5	(12,149)			Cash to accrual conversion adjustment	0	0	0	0	0	0	0
6	528,570	590,000	321,942	Transferred from General Fund	692,977	652,977	652,977	1,110,000	1,110,000		
7	22,628	2,462	5,490	Milk Creek project grant: OWEB restoration grant	3,058	3,058	3,058	3,058	3,058		
8	31,545	0	3,505	Milk Creek project grant: DEQ 319	0	0	0	0	0		
9	34,800	0		Milk Creek project grant: ODOT	0	0	0	0	0		
10	29,249	1,651	16,450	OWEB Small Grants (combined) revenue for this FY	11,500	11,500	11,500	11,004	11,004		
11	45,000	55,000	123,000	Disbursements from DEQ CWSRF: loan # R22405	118,900	118,900	118,900	133,200	133,200		
				Disbursements from DEQ CWSRF: loan #R22406 septic repair		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	51,275	51,275		
13	88	1,053	1,318	Conservation loans: interest received from borrowers	3,300	3,300	3,300	2,395	2,395		
				Septic system repair loans: principal rec'd from borrowers	0	0	0	0	0		
				Septic system repair loans: interest rec'd from borrowers	0	0	0	0	0		
14		0		Interest from bank accounts	0	0	0	0	0		
15		20,347		Corral Creek project grants	0	0	0	0	0		
16	22,899	16,046	12,960	Other grants and reimbursements	0	0	0	0	0		
17		31,300	0	Mt. Scott Creek project grants	0	0	0	0	0		
18		11,720	19,875	SEP grant funding for projects	0	0	0	600	600		
19		8,420	0	Other	0	0	0	0	0		
20	707,695	817,463	723,220	Total resources, except taxes to be levied	894,735	894,735	894,735	1,264,753	1,264,753		
21	0			Taxes necessary to balance	0	0	0				
22	0			Taxes collected in year levied							
23	707,695	817,463	723,220	TOTAL RESOURCES	894,735	894,735	894,735	1,264,753	1,264,753		
24				REQUIREMENTS							
25		185,036	164,600	Wildlife Habitat Conservation: grants, cost-share, contracts							
26		128,551	160,000	Weed Management: grants, cost-share, contracts							
27		91,550	52,880	Water Quality: grants, cost-share, contracts							
28		10,425	0	Water Quantity: grants, cost-share, contracts							
29		55,366	40,000	Stormwater Management: grants, cost-share, contracts							
30		366	5,000	Soil Quality & Soil Conservation: grants, cost-share, contracts							
31		130,544	108,000	Partner Programs: grants, cost-share, contracts							
32		55,567	164,248	Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.							
33	0	0	0	DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0	0	0		
	0	0	0	DEQ CWSRF loan # R22406 septic: principal + interest + fees		0	0	0	0		
34	169,509			Grants and cost-share to Cooperators	160,000	120,000	120,000	307,000	307,000		
35	59,158			Conservation loans to Cooperators	138,900	138,900	138,900	158,600	158,600		
	0			Residential septic system repair loans to homeowners		40,000	40,000	40,000	40,000		
36	155,677			Grants and contracts to Partners	175,000	175,000	175,000	232,000	232,000		
37	104,570			Contracted services	212,000	212,000	212,000	250,000	250,000		
38	172,082			Milk Creek project	7,500	7,500	7,500	5,000	5,000		
39				Other	0	0	0	0	0		
40											
41											
42											
43	660,996	657,405	694,728	Total Expenses (See note on line 16)	693,400	693,400	693,400	992,600	992,600		
44				UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	121,335	121,335	121,335	141,189	141,189		
45	46,699	160,058	28,492	Reserved for future expenditure	80,000	80,000	80,000	130,964	130,964		
46	707,695	817,463	723,220	TOTAL REQUIREMENTS	894,735	894,735	894,735	1,264,753	1,264,753		

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.

Working Lands Legacy Fund

Worksheet

Clackamas County SWCD

3/15/2016

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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
1			RESOURCES				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	72,500	72,500
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	0	0
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	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
17			5,000 Capital outlay (improve/maintain property and easements, related costs)	10,000	10,000	10,000	17	0	0
18			20,000 Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	40,000	40,000	40,000	18	22,500	22,500
19							19		
20							20		
21							21		
22							22		
23							23		
24	0	0	75,000 Total Expenses	125,000	125,000	125,000	24	47,500	47,500
25			UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	0	0	0	25	0	0
26			Reserved for future expenditure	0	0	0	26	25,000	25,000
27	0	0	75,000 TOTAL REQUIREMENTS	125,000	125,000	125,000	27	72,500	72,500

RESERVE FUND

**Building Reserve Fund
Worksheet**

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

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

REVIEW YEAR : 2017

Clackamas County SWCD

3/15/2016

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	Revisions Proposed by Budget Ofcr	Revisions 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	163,002	163,002
4				Earning from temporary investments				4		
5	150,000	100,000	110,376	Transferred from General Fund	50,000	0	0	5	0	0
6	1,852	460	400	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	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				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
			REQUIREMENTS							
14				Acquire/improve real property, build facilities, related costs	50,000	150,000	150,000	14	25,000	25,000
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	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 needed from July-November 2016)							
23			0	Reserved for future expenditure	0	0	0	23	0	0
24	418,314	95,336	0		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