

**GENERAL FUND:
RESOURCES**



3/21/2016

Historical Data			RESOURCE DESCRIPTION	Budget for fiscal year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1			RESOURCES			1
2	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	2
3	1,541,923	1,351,366	Beginning fund balance: Working capital (accrual basis)	975,736	0	3
4	0	0	Previously levied taxes estimated to be received	0	0	4
5	0	0		0	0	5
6			OTHER RESOURCES			6
7	7,505	7,153	Interest income	7,500	0	7
8	3,000	3,851	Grant income to General Fund	0	0	8
9	0	0	Cash to accrual conversion adjustment	0	0	9
10	0	0	Other income	0	0	10
11	70,930	70,930	OWEB/ODA allocations to SWCDs (combined)	72,674	0	11
12	0	0	Water Environment Services	0	0	12
13	1,911	1,331	Reimbursements	0	0	13
14	835	200	Rental/donations received re: farm equipment lent out	3,300	0	14
15	0	31,037	Support from Partners: WeedWise (combined)	509,250	0	15
16	0	20,000	Support from Partners: other program work (combined)	0	0	16
17	1,626,104	1,485,868	Total resources, except taxes to be levied	1,568,460	0	17
18	0	2,055,480	Taxes necessary to balance	2,127,422	0	18
19	1,873,872	1,995,555	Taxes collected in year levied	0	0	19
20	3,499,976	3,481,423	TOTAL RESOURCES	3,695,882	0	20

NOTE: Since FY 2012-13, the District's financial accounting and audits have been done on an accrual basis. Accrual basis is a method of accounting that recognizes transactions when they occur. Budgets prior to FY 2015-16 were prepared on a cash basis. Cash basis recognizes revenues when received, and expenditures are accounted for only when paid. Budgets beginning with FY 2015-16 are prepared on an accrual basis.

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



3/21/2016

Historical Data			By Department, and Expenditures Not Allocated to Any Department, Showing Totals	Budget for fiscal year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1			PERSONNEL SERVICES			1
2	360,949	352,426	District Operations Department	404,000	0	2
3	761,936	815,350	Conservation Services Department	987,000	0	3
4	0	0	Land Management Department	0	0	4
5		0	Not Allocated to Any Department	0	0	5
6	1,122,885	1,167,776	TOTAL PERSONNEL SERVICES	1,391,000	0	6
7	14.00	13.50	TOTAL FTE count for FY 16-17: 14.5	14.50	0.00	7
8			MATERIALS AND SERVICES			8
9	159,409	119,785	District Operations Dept.	207,785	0	9
10	155,983	155,036	Conservation Services Dept.	372,100	0	10
11	0	73,979	Land Management Dept.	34,000	0	11
12		0	Not Allocated to Any Department	0	0	12
13	315,392	348,800	TOTAL MATERIALS & SERVICES	613,885	0	13
14			CAPITAL OUTLAY			14
15	17,620	15,818	District Operations Dept.	5,000	0	15
16	2,713	43,027	Conservation Services Dept.	8,100	0	16
17	0	2,170	Land Management Dept.	0	0	17
18		0	Not Allocated to Any Department	0	0	18
19	20,333	61,015	TOTAL CAPITAL OUTLAY	13,100	0	19
20			DEBT SERVICE			20
21	0	0		0	0	21
22	0	0		0	0	22
23	0	0		0	0	23
24	0	0		0	0	24
25	0	0	TOTAL DEBT SERVICE	0	0	25
26			TRANSFERRED TO OTHER FUNDS			26
27	590,000	321,942	Transfer to Conservation Grants Fund	380,000	0	27
28	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loan Fund	0	0	28
29	New Fund FY1415	75,000	Transfer to Working Lands Legacy Fund	39,500	0	29
30	100,000	110,376	Transfer to Building Reserve Fund	45,000	0	30
31	690,000	507,318	TOTAL TRANSFERS	464,500	0	31
32	0	0	OPERATING CONTINGENCY	0	0	32
33	1,351,366	0	Ending balance (prior years)	0	0	33
34	0	1,473,592	UNAPPROPRIATED ENDING FUND BALANCE	842,052	0	34
35		0	Reserved for future expenditure	345,000	0	35
36	3,499,976	3,558,500	TOTAL REQUIREMENTS	3,669,537	0	36

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**

3/21/2016

Historical Data			By Object Classification, Showing Details		Budget for fiscal year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
			PERSONNEL SERVICES				
1							1
2	805,650	844,704	891,279	Salaries and wages	968,200	0	0
3	85,593	87,074	87,997	Payroll liabilities (District share of taxes)	99,500	0	0
4	163,425	173,234	193,003	Employee benefits	214,800	0	0
5	56,048	59,621	56,850	Deferred compensation - Employer contribution	69,600	0	0
6	12,169	2,936	0	Temporary employees & interns	0	0	0
7	0	0	26,500	COLAs and merit increases for staff	38,900	0	0
8	0	0	0	Compensated absences (annual leave)	0	0	0
9	0	207	0	Salary adjustments (includes related taxes & def comp)	0	0	0
10	1,122,885	1,167,776	1,255,629	TOTAL PERSONNEL SERVICES	1,391,000	0	0
11	13.00	13.50	13.50	Total FTE count for FY 16-17 is 14.5	14.50	0.00	0.00
12				MATERIALS AND SERVICES			
13	45,775	81,741	166,680	Contracted services	235,000	0	0
14	0	0	19,335	Partner support	73,000	0	0
15	109,441	93,384	92,125	Rent, utilities, telecomm, storage, maint.	110,145	0	0
16	13,010	19,841	23,426	Fuel/maint/repair of District vehicles/equipment	23,640	0	0
17	2,512	6,304	27,106	Rent space: meetings, workshops, events	36,745	0	0
18	7,238	11,489	19,275	Insurance	16,200	0	0
19	11,108	23,543	11,172	Office/farm supplies & non-capitalized equipment	15,400	0	0
20	40,068	17,528	21,443	Program supplies	17,000	0	0
21	3,337	1,805	1,479	Postage/delivery	5,600	0	0
22	3,807	4,533	10,009	Printing, production	13,500	0	0
23	8,251	2,471	11,342	Media, advertising, marketing	8,500	0	0
24	21,620	29,318	18,606	Dues, subscriptions, licenses	33,200	0	0
25	21,858	26,059	16,285	Staff training and related expenses	23,200	0	0
26	6,924	7,296	6,887	Director training and related expenses	8,000	0	0
27	7,341	4,721	12,074	Staff transportation & related expenses (not training related)	7,600	0	0
28	3,083	7,073	9,159	Director business expenses	7,000	0	0
29	5,533	6,439	250	Volunteer/cooperator recognition	0	0	0
30	486	1,255	3,770	Bank fees, interest paid	2,500	0	0
31	4,000	4,000	4,000	Scholarships	4,000	0	0
32	315,392	348,800	474,423	TOTAL MATERIALS AND SERVICES	640,230	0	0
33				CAPITAL OUTLAY			
34	7,002	21,938	5,863	Office equipment/capitalized building repairs	5,000	0	0
35	13,331	13,619	8,000	Field equipment	8,100	0	0
36	0	25,458	0	Vehicles	0	0	0
37	20,333	61,015	13,863	TOTAL CAPITAL OUTLAY	13,100	0	0
38				DEBT SERVICE			
39	0	0	0		0	0	0
40	0	0	0		0	0	0
41	0	0	0		0	0	0
42	0	0	0		0	0	0
43	0	0	0	TOTAL DEBT SERVICE	0	0	0
44				TRANSFERRED TO OTHER FUNDS			
45	590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	0	0
46	New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loan Fund	0	0	0
47	New Fund FY1415	75,000	0	Transfer to Working Lands Legacy Fund	39,500	0	0
48	100,000	110,376	0	Transfer to Building Reserve Fund	45,000	0	0
49	690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	0	0
50	0	0	0	OPERATING CONTINGENCY	0	0	0
51	1,351,366			Ending balance (prior years)	0	0	0
52		1,473,592	955,723	UNAPPROPRIATED ENDING FUND BALANCE	842,052	0	0
53		0	0	Reserved for future expenditure	345,000	0	0
54	3,499,976	3,558,500	3,809,638	TOTAL REQUIREMENTS	3,695,882	0	0

**GENERAL FUND:
DETAILED EXPENDITURES**



3/21/2016

Historical Data			District Operations Department		Budget for fiscal year 2016-17		
	Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1				PERSONNEL SERVICES			
2	260,283	260,588	243,069	Salaries and wages	278,300		
3	27,390	26,993	24,074	Payroll liabilities (District share of taxes)	28,600		
4	54,702	44,387	65,684	Employee benefits	65,000		
5	18,574	20,252	16,436	Deferred compensation - Employer contribution	20,900		
6	0		0	Temporary Employees & Interns	0		
7			10,500	COLAs and merit increases for staff (incl taxes & def comp)	11,200		
8				Compensated absences (annual leave)	0		
9		207		Salary adjustments (includes related taxes & def comp)	0		
10	360,949	352,426	359,763	TOTAL PERSONNEL SERVICES	404,000	0	0
11	4.00	4.00	3.50	Total FTE count for FY 16-17 is 4.0	4.00		
12				MATERIALS AND SERVICES			
13	29,746	21,104	81,680	Contracted services	85,000		
14	0		0	Partner support	15,000		
15	39,072	22,398	22,576	Rent, utilities, telecomm, storage, maintenance	30,345		
16	6,835	11,542	12,941	Fuel/maint/repair of District vehicles/equipment	11,940		
17	0		24,706	Rent space: meetings, workshops, events	4,000		
18	2,389	8,900	4,998	Insurance	9,000		
19	5,410	3,858	4,251	Office supplies & non-capitalized equipment	5,000		
20	22,224	790	4,701	Program supplies & non-capitalized equipment	2,000		
21	1,906	398	1,070	Postage/delivery	1,000		
22	1,147	3,862	3,755	Printing, production	3,000		
23	1,424	1,164	1,342	Media, advertising, marketing	2,000		
24	17,835	14,821	13,917	Dues, subscriptions, licenses	15,000		
25	9,743	7,802	3,330	Staff training and related expenses	5,000		
26	6,924	7,296	6,887	Director training and related expenses	8,000		
27	1,890	1,392	1,966	Staff transportation & related expenses (not training related)	2,000		
28	3,083	7,073	9,159	Director business expenses	7,000		
29	5,295	6,439	50	Volunteer/Board/staff/cooperator recognition	0		
30	486	945	3,770	Bank fees, interest paid	2,500		
31	4,000		0	Scholarships	0		
32	159,409	119,785	201,099	TOTAL MATERIALS AND SERVICES	207,785	0	0
33				CAPITAL OUTLAY			
34	4,289	15,681	4,082	Office equipment	5,000		
35	13,331	0	0	Field equipment	0		
36	0	137	0	Vehicles	0		
37	17,620	15,818	4,082	TOTAL CAPITAL OUTLAY	5,000	0	0
38				DEBT SERVICE			
39							
40							
41							
42							
43	0	0	0	TOTAL DEBT SERVICE	0	0	0
44				TRANSFERRED TO OTHER FUNDS			
45	0	0	0	Transfer to Conservation Grants Fund	0	0	0
46	New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loan Fund	0	0	0
47	0	0	0	Transfer to Working Lands Legacy Fund	0	0	0
48	0	0	0	Transfer to Building Reserve Fund	0	0	0
49	0	0	0	TOTAL TRANSFERS	0	0	0
50				OPERATING CONTINGENCY	0	0	0
51	537,978	488,028	564,944	TOTAL EXPENDITURES	616,785	0	0
52				Ending balance (prior years)			
53				UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
54		0	0	Reserved for future expenditure	0	0	0
55	537,978	488,028	564,944	TOTAL REQUIREMENTS	616,785	0	0

**GENERAL FUND:
DETAILED EXPENDITURES**



3/21/2016

				Conservation Services Department	Budget for fiscal year 2016-17		
	Actual 2nd Preceding Year 2013/14	Historical Data Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1				PERSONNEL SERVICES			1
2	545,367	584,116	648,210	Salaries and wages	689,900	0	0 2
3	58,203	60,081	63,923	Payroll liabilities (District share of taxes)	70,900	0	0 3
4	108,723	128,847	127,319	Employee benefits	149,800	0	0 4
5	37,474	39,370	40,415	Deferred compensation - Employer contribution	48,700	0	0 5
6	12,169	2,936	0	Temporary employees & interns	0	0	0 6
7		0	16,000	COLAs and merit increases for staff (incl taxes & def comp)	27,700	0	0 7
8			0	Compensated absences (annual leave)	0	0	0 8
9			0	Salary adjustments (includes related taxes & def comp)	0	0	0 9
10	761,936	815,350	895,867	TOTAL PERSONNEL SERVICES	987,000	0	0 10
11	10.00	9.50	10.00	Total FTE count for FY 16-17 is 10.5	10.50		11
12				MATERIALS AND SERVICES			12
13	16,029	14,886	58,000	Contracted services	130,000	0	0 13
14	0		19,335	Partner support	58,000	0	0 14
15	70,369	66,420	64,490	Rent, utilities, telecomm, storage, maintenance	79,800	0	0 15
16	6,175	6,304	3,785	Fuel/maint/repair of District vehicles/equipment	6,700	0	0 16
17	2,512	6,304	2,400	Rent space: meetings, workshops, events	6,400	0	0 17
18	4,849	1,912	14,277	Insurance	7,200	0	0 18
19	5,698	2,695	4,812	Office supplies & non-capitalized equipment	5,400	0	0 19
20	17,844	16,738	16,742	Program supplies & non-capitalized equipment	15,000	0	0 20
21	1,431	1,407	409	Postage/delivery	4,600	0	0 21
22	2,660	671	6,254	Printing, production	10,500	0	0 22
23	6,827	1,306	10,000	Media, advertising, marketing	6,500	0	0 23
24	3,785	14,497	4,689	Dues, subscriptions, licenses	18,200	0	0 24
25	12,115	18,257	12,955	Staff training and related expenses	18,200	0	0 25
26	0		0	Director training and related expenses	0	0	0 26
27	5,451	3,329	10,108	Staff transportation & related expenses (not training related)	5,600	0	0 27
28	0		0	Director business expenses	0	0	0 28
29	238		200	Volunteer/cooperator recognition	0	0	0 29
30	0	309	0	Bank fees, interest paid	0	0	0 30
31	0		0	Scholarships	0	0	0 31
32	155,983	155,036	228,456	TOTAL MATERIALS AND SERVICES	372,100	0	0 32
33				CAPITAL OUTLAY			33
34	2,713	6,257	1,781	Office equipment	0	0	0 34
35	0	11,449	3,000	Field equipment	8,100	0	0 35
36	0	25,321		Vehicles	0	0	0 36
37	2,713	43,027	4,781	TOTAL CAPITAL OUTLAY	8,100	0	0 37
38				DEBT SERVICE			38
39							39
40							40
41							41
42							42
43	0	0	0	TOTAL DEBT SERVICE	0	0	0 43
44				TRANSFERRED TO OTHER FUNDS			44
45		0	0	Transfer to Conservation Grants Fund	0	0	0 45
46	New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loan Fund	0	0	0 46
47		0	0	Transfer to Working Lands Legacy Fund	0	0	0 47
48		0	0	Transfer to Building Reserve Fund	0	0	0 48
49	0	0	0	TOTAL TRANSFERS	0	0	0 49
50			0	OPERATING CONTINGENCY	0	0	0 50
51	920,632	1,013,413	1,129,103	TOTAL EXPENDITURES	1,367,200	0	0 51
52				Ending balance (prior years)	0	0	0 52
53			0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0 53
54			0	Reserved for future expenditure	0	0	0 54
55	920,632	1,013,413	1,129,103	TOTAL REQUIREMENTS	1,367,200	0	0 55

**GENERAL FUND:
DETAILED EXPENDITURES**



3/21/2016

			Land Management Department		Budget for fiscal year 2016-17			
	Historical Data			REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
	Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16					
1				PERSONNEL SERVICES				1
2				Salaries and wages	0			2
3				Payroll liabilities (District share of taxes)	0			3
4				Employee benefits	0			4
5				Deferred compensation - Employer contribution	0			5
6				Temporary employees & interns	0			6
7				COLAs and merit increases for staff (incl taxes & def comp)	0			7
8				Compensated absences (annual leave)	0			8
9				Salary adjustments (includes related taxes & def comp)	0			9
10	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	10
11	0.00	0.00	0.00	Total FTE count for FY 16-17 is 0.0	0.00	0.00	0.00	11
12				MATERIALS AND SERVICES				12
13		45,750	27,000	Contracted services	20,000			13
14			0	Partner support				14
15		4,566	5,059	Rent, utilities, telecomm, storage, maintenance				15
16		1,995	6,700	Fuel/maint/repair of District farm equipment	5,000			16
17			0	Rent space: meetings, workshops, events				17
18		677		Insurance				18
19		16,990	2,109	Office/farm supplies & non-capitalized equipment	5,000			19
20			0	Program supplies & non-capitalized equipment				20
21			0	Postage/delivery				21
22			0	Printing, production				22
23			0	Media, advertising, marketing				23
24			0	Dues, subscriptions, licenses				24
25			0	Staff training and related expenses				25
26			0	Director training and related expenses				26
27			0	Staff transportation & related expenses (not training related)				27
28			0	Director business expenses				28
29			0	Volunteer/cooperator recognition				29
30			0	Bank fees, interest paid				30
31		4,000	4,000	Scholarships	4,000			31
32	0	73,979	44,868	TOTAL MATERIALS AND SERVICES	34,000	0	0	32
33				CAPITAL OUTLAY				33
34		0	0	Office equipment				34
35		2,170	5,000	Field equipment				35
36			0	Vehicles				36
37	0	2,170	5,000	TOTAL CAPITAL OUTLAY	0	0	0	37
38				DEBT SERVICE				38
39								39
40								40
41								41
42								42
43	0	0	0	TOTAL DEBT SERVICE	0	0	0	43
44				TRANSFERRED TO OTHER FUNDS				44
45		0	0	Transfer to Conservation Grants Fund	0	0	0	45
46		New Fund FY 1617	New Fund FY 1617	Transfer to Conservation Loan Fund	0	0	0	46
47		0	0	Transfer to Working Lands Legacy Fund	0	0	0	47
48		0	0	Transfer to Building Reserve Fund	0	0	0	48
49	0	0	0	TOTAL TRANSFERS	0	0	0	49
50				OPERATING CONTINGENCY	0	0	0	50
51	0	76,149	49,868	TOTAL EXPENDITURES	34,000	0	0	51
52				Ending balance (prior years)				52
53			0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	53
54				Reserved for future expenditure	0	0	0	54
55	0	76,149	49,868	TOTAL REQUIREMENTS	34,000	0	0	55

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

**GENERAL FUND:
DETAILED EXPENDITURES**



3/21/2016

Historical Data			Not Allocated to Any Department	Budget for fiscal year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
			PERSONNEL SERVICES			
			Salaries and wages (0.0 FTE in FY 14-15)			
			Payroll liabilities (District share of taxes)			
			Employee benefits			
			Deferred compensation - Employer contribution			
			Temporary employees & interns			
			COLAs and merit increases for staff (incl taxes & def comp)			
			Compensated absences (annual leave)			
			Salary adjustments (includes related taxes & def comp)			
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
			Total FTE count for FY 14-15 is 0.0	0	0	0
			MATERIALS AND SERVICES			
			Contracted services			
			Partner support			
			Rent, utilities, telecomm, storage, maintenance			
			Fuel/maint/repair of District farm equipment			
			Rent space: meetings, workshops, events			
			Insurance			
			Office/farm supplies & non-capitalized equipment			
			Program supplies & non-capitalized equipment			
			Postage/delivery			
			Printing, production			
			Media, advertising, marketing			
			Dues, subscriptions, licenses			
			Staff training and related expenses			
			Director training and related expenses			
			Staff transportation & related expenses (not training related)			
			Director business expenses			
			Volunteer/cooperator recognition			
			Bank fees, interest paid			
			Scholarships			
0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0
			CAPITAL OUTLAY			
			Office equipment			
			Field equipment			
			Vehicles			
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
			DEBT SERVICE			
	0	0		0	0	0
0	0	0	TOTAL DEBT SERVICE	0	0	0
			TRANSFERRED TO OTHER FUNDS			
590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	0	0
New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loan Fund	0	0	0
New Fund FY1415	75,000	0	Transfer to Working Lands Legacy Fund	39,500	0	0
100,000	110,376	0	Transfer to Building Reserve Fund	45,000	0	0
690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	0	0
			OPERATING CONTINGENCY			
690,000	507,318	1,110,000	TOTAL EXPENDITURES	464,500	0	0
			Ending balance (prior years)			
	1,473,592	955,723	UNAPPROPRIATED ENDING FUND BALANCE	842,052	0	0
			Reserved for future expenditure	345,000		
690,000	1,980,910	2,065,723	TOTAL REQUIREMENTS	1,651,552	0	0

This budget sheet started 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 GRANTS FUND**



3/21/2016

			RESOURCES and REQUIREMENTS			
Historical Data			Budget for fiscal year 2016-17			
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
RESOURCES						
1						
2	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0
3	46,699	160,058	(86,779) Beginning fund balance: Working capital (accrual basis)	312,153	0	0
4	0	0	0 Cash to accrual conversion adjustment	0	0	0
5	590,000	321,942	1,110,000 Transferred from General Fund	380,000	0	0
6	2,462	5,937	3,058 Milk Creek project grants (combined)	0	0	0
7	1,651	18,000	11,004 OWEB Small Grants (combined) revenue for this FY	10,000	0	0
8	0	0	0 OWRD grant for specific identified irrigation & riparian projects	300,000	0	0
9	20,347	0	0 Corral Creek project grants	0	0	0
10	16,046	10,364	0 Other grants and reimbursements	0	0	0
11	31,300	0	0 Mt. Scott Creek project grants	0	0	0
12	11,720	20,719	600 SEP funding for projects	0	0	0
13	8,420	0	0 Other	0	0	0
14	55,000	59,300	133,200 Disbursements from DEQ CWSRF: loan # R22405	See Conservation Loan Fund	0	0
15	0	0	40,000 Disbursements from DEQ CWSRF: septic system repair loan	See Cons Loan Fund	0	0
16	33,818	31,513	53,670 Conservation loans: repayments received from borrowers	See Cons Loan Fund	0	0
17	New program in FY1516	New program in FY1516	0 Septic system repair loans: repayments recv'd from borrowers	See Cons Loan Fund	0	0
18	0	0	0 Interest from bank accounts	0	0	0
19	817,463	627,833	1,264,753 Total resources, except taxes to be levied	1,002,153	0	0
20	0	0	0 Taxes necessary to balance	0	0	0
21	0	0	0 Taxes collected in year levied			
22	817,463	627,833	1,264,753 TOTAL RESOURCES	1,002,153	0	0
REQUIREMENTS						
23						
24	185,036	98,433	Wildlife Habitat Conservation: grants, cost-share, contracts	Recategorized: See lines 32-36.		
25	128,551	188,588	Weed Management: grants, cost-share, contracts			
26	91,550	123,317	Water Quality: grants, cost-share, contracts			
27	10,425	93,151	Water Quantity: grants, cost-share, contracts			
28	55,366	14,732	Stormwater Management: grants, cost-share, contracts			
29	366	1,841	Soil Quality & Soil Conservation: grants, cost-share, contracts			
30	130,544	116,950	Partner Programs: grants, cost-share, contracts			
31	55,567	76,100	Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.			
32		307,000	Grants and cost-share to Cooperators			
33		232,000	Grants and contracts to Partners			
34		250,000	Contracted services			
35		5,000	Milk Creek Meadowbrook project			
36		158,600	Conservation loans to Cooperators	See Conservation Loan Fund	0	0
37	0	0	0 Other	0	0	0
38	New program in FY1516	New program in FY1516	40,000 Residential septic system repair loans to homeowners	See Cons Loan Fund	0	0
39	0	0	0 DEQ CWSRF loan # R22405: principal + interest + fees	See Cons Loan Fund	0	0
40	0	0	0 DEQ CWSRF loan for septic repairs: principal + interest + fees	See Cons Loan Fund	0	0
41	0	0	0 Inter-fund transfer to Conservation Loan Fund (new fund)	130,964	0	0
42	0	0	0	0	0	0
43	0	0	0	0	0	0
44	657,405	713,112	992,600 Total Expenses (See note on line 16)	864,964	0	0
45			141,189 UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	137,189	0	0
46	160,058	(85,279)	130,964 Reserved for future expenditure	0	0	0
47	817,463	627,833	1,264,753 TOTAL REQUIREMENTS	1,002,153	0	0

The Conservation Fund was set up as a Special Revenue Fund beginning in FY 2012-13. This fund is renamed the **Conservation Grants Fund** beginning in FY 2016-17. UEFB and Reserved for future expenditure in this fund = carried over to next fiscal year to pay July-November 2017 expenses and to complete multi-year projects/contracts.

**SPECIAL REVENUE FUND:
CONSERVATION LOANS FUND**



3/21/2016

Historical Data				RESOURCES and REQUIREMENTS	Budget for fiscal year 2016-17			
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	Proposed by Budget Officer		Approved by Budget Cmte	Adopted by Governing Body		
1				RESOURCES				1
2	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Beginning Fund Balance:	0	0	0	2
3	0	0	0	Cash on hand (cash basis) or	0	0	0	3
4	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Working capital	0	0	0	4
5	0	0	0	Cash to accrual conversion adjustment	0	0	0	5
6	0	0	0	Transferred from Conservation Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16	130,964	0	0	6
7	0	0	0	Transferred from General Fund	0	0	0	7
8	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans	73,900	0	0	8
9	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: loan #R22406 septic repair loans to residential homeowners	57,000	0	0	9
10	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: new loan for conservation projects & equipment loans	100,000	0	0	10
11	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: principal received from borrowers	37,830	0	0	11
12	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: interest received from borrowers	2,140	0	0	12
13	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: principal rec'd from borrowers	3,500	0	0	13
14	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: interest rec'vd from borrowers	105	0	0	14
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Interest from bank accounts	0	0	0	15
16	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0	16
17	0	0	0		0	0	0	17
18	0	0	0		0	0	0	18
19	0	0	0		0	0	0	19
20	0	0	0		0	0	0	20
21	0	0	0	Total resources, except taxes to be levied	405,439	0	0	20
22	0	0	0	Taxes necessary to balance	0	0	0	21
23	0	0	0	Taxes collected in year levied	405,439	0	0	22
23	0	0	0		405,439	0	0	23
24				REQUIREMENTS				24
25	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans to Cooperators	221,300	0	0	25
26	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Residential septic system repair loans to homeowners	57,000	0	0	26
27	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	DEQ CWSRF loan # R22405: principal + interest + fees paid	0	0	0	27
28	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	DEQ CWSRF loan (septic repairs): principal + interest + fees paid	0	0	0	28
29	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		0	0	0	29
30	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0	30
31	0	0	0		0	0	0	31
32	0	0	0		0	0	0	32
33	0	0	0		0	0	0	33
34	0	0	0	Total Expenses	278,300	0	0	34
35	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	105,212	0	0	35
36	0	0	0	Reserved for future expenditure	21,927	0	0	36
37	0	0	0	TOTAL REQUIREMENTS	405,439	0	0	37

This Conservation Loan Fund is set up as a Special Revenue Fund beginning with FY 2016-17. Revenue and expenditures related to loans made by CSWCD to borrowers have previously been shown in the Conservation Fund, which is now renamed the Conservation Grants & Contracts Fund. Loan-related resources are being transferred from the old Conservation Fund to the new Conservation Loan Fund in FY 2016-17 to "seed" the new Fund.

UEFB and Reserved for future expenditure in this fund = carried over to next fiscal year to pay July-November 2017 expenses and to complete multi-year projects/contracts.

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



3/21/2016

Historical Data			RESOURCES and REQUIREMENTS	Budget for fiscal year 2016-17				
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body		
			RESOURCES					
1							1	
2							2	
3		0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	3
4		0	72,500	Beginning fund balance: Working capital (accrual basis)	25,000	0	0	4
5		0	0	Earning from temporary investments	0	0	0	5
6		75,000	0	Transferred from General Fund	39,500	0	0	6
7	NEW FUND NO HISTORY	0	0	Interest	0	0	0	7
8		0	0	Donations to acquire land and/or cons. easements	0	0	0	8
9		0	0	Grants to acquire land and/or conservation easements	1,030,735	0	0	9
10		75,000	72,500	Total resources, except taxes to be levied	1,095,235	0	0	10
11		0	0	Taxes necessary to balance	0	0	0	11
12		0	0	Taxes collected in year levied	0	0	0	12
13	0	75,000	72,500	TOTAL RESOURCES	1,095,235	0	0	13
			REQUIREMENTS					
14								14
15		0	20,000	Purchase/acquire conservation easements	0	0	0	15
16		0	5,000	Purchase/acquire land for conservation	943,875	0	0	16
17		0	0	Capital outlay (improve/maintain property and easements, related costs)	0	0	0	17
18	NEW FUND NO HISTORY	2,500	22,500	Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	25,000	0	0	18
19		0	0		0	0	0	19
20		0	0		0	0	0	20
21		0	0		0	0	0	21
22		0	0		0	0	0	22
23		0	0		0	0	0	23
24	0	2,500	47,500	Total Expenses	968,875	0	0	24
25	0	72,500	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	0	0	0	25
26	0	0	25,000	Reserved for future expenditure	126,360	0	0	26
27	0	75,000	72,500	TOTAL REQUIREMENTS	1,095,235	0	0	27

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

FORM LB-11

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

**RESERVE FUND:
 Building Reserve Fund**



3/21/2016

*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 CSWCD*

Budget for fiscal year 2016-17

	Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
				RESOURCES				
1								1
2	418,314	95,336	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2
3	0	0	163,002	Beginning fund balance: Working capital (accrual basis)	73,127	0	0	3
4	0	0	0	Earning from temporary investments	0	0	0	4
5	100,000	110,376	0	Transferred from General Fund	45,000	0	0	5
6	460	579	1,156	Interest	0	0	0	6
7	327,500	0	0	Long-term debt proceeds	0	0	0	7
8	0	0	221,650	Other income: sale of property	0	0	0	8
9	846,274	206,291	385,808	Total resources, except taxes to be levied	118,127	0	0	9
10			0	Taxes necessary to balance				10
11	0			Taxes collected in year levied				11
12	846,274	206,291	385,808	TOTAL RESOURCES	118,127	0	0	12
				REQUIREMENTS				
13								13
14	0	0	25,000	Acquire/improve real property, build facilities, related costs	75,000	0	0	14
15	0	0	0	Bank fees	0	0	0	15
16	698,066	1,000	0	Capital outlay (acquire/improve property, build facilities, related costs)	30,000	0	0	16
17	14,861	1,914	120	Materials and services, including bank fees	10,000	0	0	17
18	0	0	1,650	Title insurance, recording fees: sale of Pleasant Ave property	0	0	0	18
19	38,011	27,854	37,011	Debt service: Beaver creek farm loan principal + interest	0	0	0	19
20	0	12,521	248,900	Debt service: Beaver creek farm loan pay-off (princip + int)	0	0	0	20
21	0	0	0		0	0	0	21
22	750,938	43,289	312,681	Total Expenses	115,000	0	0	22
23	0	163,002	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	3,127	0	0	23
24	95,336	0	73,127	Reserved for future expenditure	0	0	0	24
25	846,274	206,291	385,808	TOTAL REQUIREMENTS	118,127	0	0	25

GENERAL FUND

Worksheet

Clackamas County SWCD

3/21/2016

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1			Beginning Fund Balance:			1
2			Available cash on hand (cash basis) or			2
3	1,541,923	1,351,366	1,473,592 Net working capital (accrual basis)	975,736		3
4			Previously levied taxes estimated to be received			4
5						5
6			OTHER RESOURCES			6
7	7,505	7,153	7,500 Interest income	7,500		7
8	3,000	3,851	5,342 Grant income to General Fund	0		8
9			Cash to accrual conversion adjustment	0		9
10			135,000 Other income	0		10
11	50,000	50,000	50,900 OWEB/ODA grant: TA/LMA	50,900		11
12	20,930	20,930	21,774 OWEB/ODA grant: District Operations & Admin	21,774		12
13			0 Water Environment Services (riparian outreach/restor.)			13
14	1,911	1,331	1,000 Reimbursements	0		14
15	835	200	3,000 Rental/donations received re: farm equipment lent out	3,300		15
16		31,037	29,551 Cooperative Weed Mgmt Area partnership: 4 County	10,500		16
17			Cooperative Weed Mgmt Area partnership: Col Gorge	10,500		17
18			Cooperative Weed Mgmt Area support: BLM	7,000		18
19			CRISP partner: PGE	431,250		19
20			CRISP partner: BLM	10,000		20
21			CRISP partner: Metro	30,000		21
22			WeedWise funding from partner: BLM	10,000		22
23		20,000	0 Clackamas River Water Providers MOA			23
24	0	0	26,499 OACD/NOWC			24
25	1,626,104	1,485,868	1,754,158 Total resources, except taxes to be levied	1,568,460	0	0 25
26			2,055,480 Taxes necessary to balance	2,127,422	0	0 26
27	1,873,872	1,995,555	Taxes collected in year levied			27
28	3,499,976	3,481,423	3,809,638 TOTAL RESOURCES	3,695,882	0	0 28

Conservation Grants Fund

Clackamas County SWCD

Worksheet

This is a special fund

3/21/2016

	Historical Data			RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2016-17			
	Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				RESOURCES				1
2				Beginning Fund Balance:				2
3	0			Cash on hand (cash basis) or	0			3
4	46,699	160,058	(86,779)	Working capital	312,153			4
5			0	Cash to accrual conversion adjustment	0			5
6	590,000	321,942	1,110,000	Transferred from General Fund	380,000			6
7	2,462	2,432	3,058	Milk Creek project grant: OWEB restoration grant	0			7
8	0	3,505	0	Milk Creek project grant: DEQ 319	0			8
9	1,651	18,000	11,004	OWEB Small Grants (combined) revenue for this FY	10,000			9
10	0	0	0	OWRD grant for specific identified irrigation & riparian projects	300,000			10
11	20,347			Corral Creek project grants	0			11
12	16,046	10,364	0	Other grants and reimbursements	0			12
13	31,300	0	0	Mt. Scott Creek project grants	0			13
14	11,720	20,719	600	SEP funding for projects	0			14
15	8,420	0		Other				15
16	55,000	59,300	133,200	Disbursements from DEQ CWSRF: loan # R22405	See Conservation Loan Fund			16
17			40,000	Disbursements from DEQ CWSRF: septic system repair loan	See Cons Loan Fund			17
18	32,765	31,513	51,275	Conservation loans: principal received from borrowers	See Cons Loan Fund			18
19	1,053	0	2,395	Conservation loans: interest received from borrowers	See Cons Loan Fund			19
20	New program in FY1516	New program in FY1516	0	Septic system repair loans: principal rec'd from borrowers	See Cons Loan Fund			20
21	New program in FY1516	New program in FY1516	0	Septic system repair loans: interest rec'd from borrowers	See Cons Loan Fund			21
22	0			Interest from bank accounts				22
23	817,463	627,833	1,264,753	Total resources, except taxes to be levied	1,002,153	0	0	23
24			0	Taxes necessary to balance	0	0	0	24
25			0	Taxes collected in year levied				25
26	817,463	627,833	1,264,753	TOTAL RESOURCES	1,002,153	0	0	26
27				REQUIREMENTS				27
28	185,036	98,433		Wildlife Habitat Conservation: grants, cost-share, contracts				28
29	128,551	188,588		Weed Management: grants, cost-share, contracts				29
30	91,550	123,317		Water Quality: grants, cost-share, contracts				30
31	10,425	93,151		Water Quality: grants, cost-share, contracts				31
32	55,366	14,732		Stormwater Management: grants, cost-share, contracts				32
33	366	1,841		Soil Quality & Soil Conservation: grants, cost-share, contracts				33
34	130,544	116,950		Partner Programs: grants, cost-share, contracts				34
35	55,567	76,100		Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.				35
36			307,000	Grants and cost-share to Cooperators	350,000			36
37			232,000	Grants and contracts to Partners	120,000			37
38			250,000	Contracted services	260,000			38
39			5,000	Milk Creek Meadowbrook project	4,000			39
40			158,600	Conservation loans to Cooperators	See Conservation Loan Fund			40
41	0	0	0	Other	0			41
42	New program in FY1516	New program in FY1516	40,000	Residential septic system repair loans to homeowners	See Cons Loan Fund			42
43	0	0	0	DEQ CWSRF loan # R22405: principal + interest + fees	See Cons Loan Fund			43
44	0	0	0	DEQ CWSRF loan for septic repairs: principal + interest + fees	See Cons Loan Fund			44
45			0	Inter-fund transfer to Conservation Loan Fund (new fund)	130,964			45
46								46
47								47
48	657,405	713,112	992,600	Total Expenses (See note on line 16)	864,964	0	0	48
49			141,189	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	137,189	0	0	49
50	160,058	(85,279)	130,964	Reserved for future expenditure	0			50
51	817,463	627,833	1,264,753	TOTAL REQUIREMENTS	1,002,153	0	0	51

The Conservation Fund was set up as a Special Revenue Fund beginning in FY 2012-13. This fund is renamed the **Conservation Grants Fund** beginning in FY 2016-17.

Revenue and expenditures related to loans made by CSWCD to borrowers for conservation practices/equipment have been shown in the Conservation Fund in past years. Loan-related revenue and expenditures are now shown in a new fund -- the **Conservation Loan Fund** -- beginning in FY 2016-17. Loan-related resources that have accumulated in the old Conservation Fund are being transferred to the new **Conservation Loan Fund** to "seed" the new Fund in FY 2016-17.

UEFB and Reserved for future expenditure in this fund = carried over to next fiscal year to pay July-November 2017 expenses and to complete multi-year projects/contracts.

SPECIAL REVENUE FUND

Conservation Loans Fund

Clackamas County SWCD

Worksheet

This is a special fund

Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2016-17			
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	Proposed by Budget Officer		Approved by Budget Cmte	Adopted by Governing Body	3/21/2016	
				RESOURCES				
1								1
2	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Beginning Fund Balance:				2
3			0	Cash on hand (cash basis) or	0	0	0	3
4	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Working capital	0	0	0	4
5			0	Cash to accrual conversion adjustment	0	0	0	5
6			0	Transferred from Conservation Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16	130,964			6
7				Transferred from General Fund	0			7
8	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans	73,900			8
9	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: loan #R22406 septic repair loans to residential homeowners	57,000			9
10	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: new loan for conservation projects & equipment loans	100,000			10
11	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: principal received from borrowers	37,830			11
12	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: interest received from borrowers	2,140			12
13	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: principal recv'd from borrowers	3,500			13
14	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: interest rec'vd from borrowers	105			14
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Interest from bank accounts	0			15
16	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0			16
17					0			17
18					0			18
19					0			19
20	0	0	0	Total resources, except taxes to be levied	405,439	0	0	20
21			0	Taxes necessary to balance	0	0	0	21
22				Taxes collected in year levied				22
23	0	0	0	TOTAL RESOURCES	405,439	0	0	23
				REQUIREMENTS				
24								24
25	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans to Cooperators	221,300			25
26	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Residential septic system repair loans to homeowners	57,000			26
27	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	DEQ CWSRF loan # R22405: principal + interest + fees paid	0			27
28	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	DEQ CWSRF loan (septic repairs): principal + interest + fees paid	0			28
29	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY					29
30	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0			30
31								31
32								32
33								33
34	0	0	0	Total Expenses	278,300	0	0	34
35	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	105,212	0	0	35
36	0	0	0	Reserved for future expenditure	21,927			36
37	0	0	0	TOTAL REQUIREMENTS	405,439	0	0	37

This Conservation Loan Fund is set up as a Special Revenue Fund beginning with FY 2016-17. Revenue and expenditures related to loans made by CSWCD to borrowers have previously been shown in the Conservation Fund, which is now renamed the Conservation Grants & Contracts Fund. Loan-related resources are being transferred from the old Conservation Fund to the new Conservation Loan Fund in FY 2016-17 to "seed" the new Fund.

UEFB and Reserved for future expenditure in this fund = carried over to next fiscal year to pay July-November 2017 expenses and to complete multi-year projects/contracts.

SPECIAL REVENUE FUND

Working Lands Legacy Fund

Worksheet

Clackamas County SWCD

3/21/2016

Historical Data			RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2016-17			
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1			RESOURCES				1
2			Beginning Fund Balance:				2
3			Cash on hand (cash basis) or				3
4		72,500	Working capital (accrual basis)	25,000			4
5		0	Earning from temporary investments				5
6	NEW FUND NO HISTORY	75,000	Transferred from General Fund	39,500			6
7			Interest				7
8			Donations to acquire land and/or cons. easements				8
9			Grants to acquire land and/or conservation easements	1,030,735			9
10		75,000	Total resources, except taxes to be levied	1,095,235	0	0	10
11			Taxes necessary to balance				11
12			Taxes collected in year levied				12
13	0	75,000	TOTAL RESOURCES	1,095,235	0	0	13
14			REQUIREMENTS				14
15	NEW FUND NO HISTORY	0	Purchase/acquire conservation easements				15
16			Purchase/acquire land for conservation	943,875			16
17		0	Capital outlay (improve/maintain property and easements, related costs)				17
18		2,500	Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	25,000			18
19							19
20							20
21							21
22							22
23							23
24	0	2,500	Total Expenses	968,875	0	0	24
25	0	72,500	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	0	0	0	25
26	0	0	Reserved for future expenditure	126,360	0	0	26
27	0	75,000	TOTAL REQUIREMENTS	1,095,235	0	0	27

RESERVE FUND

This fund is authorized and established by resolution in 2007 for the following specified purpose:

Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD

**Building Reserve Fund
Worksheet**

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

REVIEW YEAR : 2017

Clackamas County SWCD 3/21/2016

Historical Data			RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
			RESOURCES			
1			Beginning Fund Balance:			1
2	418,314	95,336	Cash on hand (cash basis) or			2
3		163,002	Working capital (accrual basis)	73,127		3
4			Earning from temporary investments			4
5	100,000	110,376	Transferred from General Fund	45,000		5
6	460	579	Interest			6
7	327,500		Long-term debt proceeds			7
8		221,650	Other income: sale of property			8
9	846,274	206,291	Total resources, except taxes to be levied	118,127	0	0 9
10			Taxes necessary to balance			10
11			Taxes collected in year levied			11
12	846,274	206,291	TOTAL RESOURCES	118,127	0	0 12
			REQUIREMENTS			
14		25,000	Acquire/improve real property, build facilities, related costs	75,000		14
15			Bank fees			15
16	698,066	1,000	Capital outlay (acquire/improve property, build facilities, related costs)	30,000		16
17	14,861	1,914	Materials and services, including bank fees	10,000		17
18	0	1,650	Title insurance, recording fees: sale of Pleasant Ave property	0		18
19	38,011	27,854	Debt service: Beavercreek farm loan principal + interest	0		19
20		12,521	Debt service: Beavercreek farm loan pay-off (princip + int)	0		20
21						21
22	750,938	43,289	Total Expenses	115,000	0	0 22
23		163,002	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2016)	3,127	0	0 23
24	95,336	0	Reserved for future expenditure			24
25	846,274	206,291	TOTAL REQUIREMENTS	118,127	0	0 25