

PROPOSED
San Juan County Land Bank
2026-2027 Expenditure and Acquisition Plan

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Note: It is understood by the Land Bank Commission and Staff that the figures contained in this document are reflected on the SJC Auditor’s 2024-2025 Preliminary Budget. Changes to amounts on this document may be made by the Auditor’s office limited to payroll benefits, IT charges and county insurance adjustments. Changes may be presented at the Public Hearing for the San Juan County 2024-2025 Budget. The Land Bank 2024-2025 First Amended Budget will reconcile to those on the SJC Auditor’s 2024-2025 Budget.

2.120.130 If the County council elects not to ratify the annual acquisition and expenditure plan, it must reject the plan in its entirety and remand it back to the LBC with specific recommendations for reconsideration. The County council shall have no authority to amend the plan. (Ord. 21-2008 §§ 9, 10; Ord. 142-1990 § VIII. Formerly 16.54.110)

1021 Conservation Area Fund

	2022	2023	2024	2025 (pending)	2025	Preliminary Budget	
	Actuals	Actuals	Actuals	2nd Bdgt Amnd	YE Projections	2026	2027
REVENUE ACCOUNTS							
Cash							
Beginning Net Cash & Investments	7,550,200	5,092,816	5,429,456	4,859,397	4,859,397	6,226,833	6,115,420
Total Cash	7,550,200	5,092,816	5,429,456	4,859,397	4,859,397	6,226,833	6,115,420
Taxes							
Conservation Futures Property Tax	344,583	350,487	356,921	355,402	355,402	363,576	371,938
Leasehold Tax - Conservation Futures	1,165	1,193	1,216	1,440	1,440	1,300	1,300
Timber Harvest Tax - Private Land	41	138	143	50	60	60	60
1% RE Excise Tax for Conservation	5,047,037	4,344,025	3,501,234	3,500,000	3,500,000	3,500,000	3,500,000
1% Admin Fee to Treasurer	0	0	0	(35,000)	(35,000)	(35,000)	(35,000)
Total Taxes	5,392,826	4,695,843	3,859,514	3,821,892	3,821,902	3,829,936	3,838,298
Intergovernmental Revenue							
Recreation & Conservation Office - Grants*	0	0	0	0	2,600,000	521,500	0
DNR PILT NAP/NRCA	167	194	174	200	200	200	200
Total Intergovernmental Revenue	167	194	174	200	2,600,200	521,700	200
Miscellaneous Revenues							
Investment Interest - LGIP	61,148	196,109	233,757	25,000	211,000	150,000	150,000
Donations from Private Sources	2,465	151	12,000	2,500	522,000	2,500	2,500
Total Miscellaneous Revenues	63,613	198,301	245,757	27,500	733,000	152,500	152,500
Other Financing Sources							
Sale of Land*	0	354,811	446,705	1,715,000	2,959,238	80,000	0
Total Other Financing Sources	0	354,811	446,705	1,715,000	2,959,238	80,000	0
TOTAL REVENUE	16,006,806	10,341,965	9,981,608	10,423,989	14,973,737	10,810,969	10,106,418

*Recreation & Conservation Office - Grants
Coho Addition Grant Revenue, the acquisition is listed in 2026 acquisition cost.
Sale of Land
2025 CE Sale on North Shore to SJPT, sale of Frazer Homestead lots to NPS
2026 Estimated Alderman sale

	2022	2023	2024	2025 (pending)	2025	Preliminary Budget	
	Actuals	Actuals	Actuals	2nd Bdgt Amnd	YE Projections	2026	2027
EXPENDITURE ACCOUNTS							
SJC Conservation Area Fund							
Ending Net Cash & Investments	5,092,817	5,430,840	4,859,397	4,870,158	6,226,833	6,021,744	6,144,470
Total SJ Conservation Area Fund	5,092,817	5,430,840	4,859,397	4,870,158	6,226,833	6,021,744	6,144,470
Administration							
Director	53,230	57,978	61,270	64,800	64,800	68,520	71,650
Office Manager	53,647	58,998	62,672	66,442	66,442	70,926	74,432
Outreach Coordinator - .4 FTE	24,840	28,679	34,885	35,802	35,802	37,056	38,166
FICA & Medicare	9,905	10,419	11,434	12,065	12,065	12,740	13,332
Dept of Labor & Industries	543	486	436	527	527	467	466
Retirement/PERS	13,560	14,459	14,776	15,192	15,192	9,833	10,265
Medical Insurance	29,903	30,899	30,522	33,128	33,128	36,404	40,045
PFML Premium Assessments	222	312	335	357	357	468	488
HSA/VEBA Contributions	837	1,041	3,712	4,046	4,046	4,259	4,685
Office Supplies	1,181	2,156	2,475	2,500	1,000	2,500	2,500
Food for Consumption	239	2,793	183	300	1,000	1,000	1,000
Small Tools & Minor Equipment	571	0	0	1,500	500	1,000	1,000
Small & Attractive Assets	684	1,658	0	2,575	500	2,000	2,000
Professional Services	29,282	37,896	6,120	40,000	40,712	10,000	10,000
Website Services	1,162	1,059	2,185	700	2,000	2,500	2,500
Advertising	8,418	2,345	3,256	4,000	2,000	4,000	4,000
Land Bank Janitorial	4,160	4,160	4,560	4,135	4,135	4,135	4,135
Information Technology Services	26,707	24,524	26,336	23,412	23,412	24,162	25,117
GIS Services	6,669	14,117	20,562	23,449	23,449	2,353	5,455
Postage	2,298	2,827	5,935	3,000	100	100	100
Telephone	634	641	646	650	650	650	650
Zoom Communications	488	488	0	450	450	450	450
Travel Within County	280	28	336	1,000	300	500	500
Travel Outside County	2,305	1,626	0	6,000	1,000	5,000	5,000
Operating Rentals and Leases	1,521	1,947	1,644	2,500	2,500	2,500	2,500
Meeting Room Rental	0	100	858	650	650	650	650
Liability Insurance	6,161	8,729	10,171	8,977	2,244	11,505	14,907
L&I - Volunteers	79	63	94	50	50	50	50
Utilities - Office	5,929	5,643	8,135	6,300	7,000	7,000	7,000
Repairs and Maintenance*	925	4,565	0	2,500	0	90,000	0
Professional Association Dues	2,080	2,490	3,795	2,200	2,320	2,500	2,500
Subscriptions Publications & Maps	1,226	718	1,519	800	1,000	1,000	1,000
Conferences & Training	759	39	2,082	2,000	500	2,000	2,000
Printing and Binding	1,557	773	16,688	3,750	16,000	18,000	18,000
Llcenses Permits & Fees	465	36	0	150	913	150	150
Lease - UBM Copier	1,705	1,330	1,224	0	258	258	258
Transfer to Insurance Reserve Fund	0	1,508	1,386	1,216	1,216	1,217	1,217
Total Administration	302,494	360,498	415,473	379,323	368,228	437,853	368,168
Transfers to Stew - Endowment	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Transfers to Stew - Enhance/Opers	1,611,769	2,016,868	2,153,309	2,738,512	2,500,000	2,582,712	2,773,573
Total Transfers to Stewardship	2,111,769	2,516,868	2,653,309	3,238,512	3,000,000	3,082,712	3,273,573
*Repairs and Maintenance							
Administrative office energy efficiency and office space improvements.							

	2022	2023	2024	2025 (pending)	2025	Preliminary Budget	
	Actuals	Actuals	Actuals	2nd Bdgt Amnd	YE Projections	2026	2027
Acquisition Costs							
Director	26,615	28,989	30,635	32,400	32,400	34,260	35,825
Office Manager	5,961	6,555	6,964	7,382	7,382	7,881	8,270
FICA & Medicare	2,378	2,610	2,771	2,938	2,938	3,112	3,262
Dept of Labor & Industries	89	86	75	97	97	78	78
Retirement/PERS	3,354	3,532	3,499	3,620	3,620	2,349	2,458
Medical Insurance	5,559	5,145	4,973	5,394	5,394	5,898	6,488
Gen'l Property Purchase - Prof Serv	12,039	(6,500)	25,350	25,000	25,000	25,000	25,000
Licenses Permits & Fees	212	15	318	500	500	500	500
Unspecified Acquisition Projects*	0	0	0	500	3,400,000	480,000	0
Hauschka Cady Mtn	208,203	200,000	200,000	200,000	200,000	0	0
Total Acquisition Costs	7,844,889	240,509	274,910	278,185	3,677,685	559,472	82,308
Debt Service							
Interfund Loan Principal Pmts to Stew	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0
Interest on Interfund Loan fr LB Stew	0	122,814	117,840	12,500	55,680	0	0
Interest on Installment Purchases	18,480	30,000	20,000	10,000	10,000	0	0
2012 GO Bond - 2006 Defeasance	176,800	178,600	180,300	176,900	176,900	178,500	0
2006 Defeasance - Debt Service Admin Fee	129	146	148	149	149	149	0
2016 Bond-Ref2006-Debt Service Admin Fee	131	153	156	155	155	155	155
2012 GO Bond- 2002 Refunding	137,900	135,400	137,900	135,300	135,300	137,700	0
2002 Refunding - Debt Service Admin Fee	98	114	112	114	114	114	0
To Bonds - 2016 GO Refund - LB til 2036	227,534	233,945	231,686	229,019	229,019	230,696	237,744
2012 GO Bond- New Money	93,700	92,000	90,300	93,600	93,600	91,800	0
Total Debt Service	654,837	1,793,250	1,778,518	1,657,811	1,700,991	639,188	237,899
TOTAL EXPENDITURES	16,007,817	10,342,976	9,981,608	10,423,989	14,973,737	10,741,982	10,107,432
*Unspecified Acquisition Projects							
2025 Dolphin Bay Rd Acquisition							
2026 Coho Addition							

I.B. Summary of Land Bank Conservation Area Fund Revenue and Administrative Expenditures	\$ Revenue*	Administrative Expenses	%	\$ to reach 10%
1991- 2020				
1991	868,367	32,313	3.72%	54,524
1992	1,042,077	60,976	5.85%	43,232
1993	1,451,032	92,072	6.35%	53,031
1994	1,313,274	93,922	7.15%	37,405
1995	1,473,940	101,281	6.87%	46,113
1996	1,660,141	109,720	6.61%	56,294
1997	2,697,201	133,947	4.97%	135,773
1998	2,474,510	134,798	5.45%	112,653
1999	2,824,596	136,064	4.82%	146,396
2000	2,780,572	147,755	5.31%	130,302
2001	2,064,420	161,483	7.82%	44,959
2002	2,412,005	166,664	6.91%	74,537
2003	2,695,603	180,983	6.71%	88,577
2004	3,425,514	184,929	5.40%	157,622
2005	4,609,189	190,992	4.14%	269,927
2006	6,467,091	210,719	3.26%	435,990
2007	4,097,588	240,822	5.88%	168,937
2008	3,620,283	272,393	7.52%	89,635
2009	2,261,987	279,586	12.36%	-53,387
2010	2,311,079	291,468	12.61%	-60,360
2011	2,120,138	204,831	9.66%	7,183
2012	2,633,727	172,122	6.54%	91,250
2013	2,231,599	191,848	8.60%	31,312
2014	2,534,065	218,469	8.62%	34,937
2015	3,041,384	222,213	7.31%	81,925
2016	4,092,255	264,165	6.46%	145,061
2017	4,913,091	313,947	6.39%	177,362
2018	4,534,863	327,994	7.23%	125,492
2019	5,218,079	315,541	6.05%	206,267
2020	9,795,111	281,823	2.88%	697,688
2021	9,378,793	285,383	3.04%	652,496
2022	8,456,606	302,495	3.58%	543,166
2023	5,249,149	360,498	6.87%	164,417
2024	4,552,152	415,473	9.13%	39,742
Total 1991- 2024:	121,301,480	5,735,841	4.73%	4,283,133
2025 Projected	10,114,340	368,228	3.64%	643,206
Total 1991 - 2025:	131,415,820	6,104,069	4.64%	7,037,513
2026 Budgeted	4,584,136	437,853	9.55%	20,561
2027 Budgeted	3,990,998	368,168	9.22%	30,932
Total 1991 - 2027:	139,990,954	6,910,090	4.94%	7,089,005
Annual administration costs of the fund shall be held to the minimum required to administer efficiently and properly the land bank but shall not exceed 10 percent of revenues received, exclusive of bond proceeds. SJCC 2.120.090.3				

SAN JUAN COUNTY LAND BANK 1991 - 2025			
Summary of Fee Simple Acquisitions		Summary of Conservation Easements	
PROPERTY	ACRES	PROPERTY	ACRES
SAN JUAN ISLAND		SAN JUAN ISLAND	
*Beaverton Marsh Preserve: 2001, '02, '06, '18, '19, '22	473	Beaverton Valley Marsh: 2010, '11	42
Cady Mountain Preserve: 2003, '05, '07, '18, '21	472	Cattle Point Road/Heritage Farm: 2003, '09	39
Caines St. Historic Driggs Park: 2018	1	Cattle Point Road/Howard Farm: 2009	27
Deadman Bay Preserve:1995	18	Cattle Point Road/Mulno Cove Farm: 1999	78
False Bay Creek Preserve: 2008	40	Cattle Point Road/Portland Fair: 2004	21
*Frazer Homestead Preserve: 2003, '06	113	Edwards Point: 1998	8
Kellett Bluff Preserve, Henry Island: 2016	81	Historic Roark House: 2002 HPE	1
*King Sisters Preserve: 2005	60	Ihiya: 2020	30
Limekiln Preserve: 1995, 2000	189	North Neck Point Cove I & II:1995, 2002	6
Middlewood Preserve: 2019	30	Oak Knoll Farm: 2004	30
Mt. Ben Preserve: 2005	22	San Juan Historical Society: 2010 HPE	1
*Mount Grant Preserve: 2000, '15, '17	252	San Juan Valley: 1997	155
San Juan Valley: 1998	10	W. Sundstrom Farm: 2008, 2009	120
Third Lagoon Preserve: 2000	20		
Westside Scenic Preserve: 1993, '94, 2007, '15	46	ORCAS ISLAND	
Zystra Lake Preserve: 2015	284	Buck Bay West: 2003	1
		Cayou Key: 1997	5
ORCAS ISLAND		Cayou Valley: 1995	109
Coffelt Farm Preserve: 2008	190	Crow Valley: 1995, 2008	9
Coho Preserve: 2016	24	Crow Valley Schaffer Stretch: 1996	134
*Crescent Beach Preserve 1998, 2005	129	Crow Valley Gudge: 1997	31
Deer Harbor Preserve: 2006	2	Crow Valley Plum Tree Farm: 1998	55
Diamond Hill Preserve: 2005, '12, '14	52	Crow Valley Plum Tree Woodland: 1999	10
Dolphin Bay Rd: 2025	24	Goliithon Preserve Buck Bay: 2002	0
Eastsound Waterfront Park: 1993 - 2004)	2	Hogback Mountain:1998	50
*Entrance Mountain Preserve: 1996, 2008	128	North Shore: 1996	67
Fowler's Pond Preserve: 1994, 2006	51	Olga Community Park: 2005	0
Judd Cove Preserve: 2002, '10	12	Orcas Artworks: 2006 HPE	1
Orcas Village Tidelands: 2001		Stonebridge Farm: 2006	34
President Channel Preserve: 2012	20	Warm Valley Farm: 1993	78
*Stonebridge-Terrill Preserve: 2005	60	West Sound:1999	159
Turtleback Mountain Preserve: 2006, '20	1,610		
Glenwood Inn - North Shore Preserve: 2022	58		
		LOPEZ ISLAND	
LOPEZ ISLAND		Aleck Bay: 1997	245
Fisherman Bay Preserve:Weeks Wetland: 1993	24	Aleck Bay: 2003	12
Fisherman Bay Preserve: The Spit : 2002	29	Central Valley: 2000, '01, '05	126
Fisherman Bay Preserve: The Tomolo: 2000, '17	6	Iceberg Point: 1998	40
Hummel Lake Preserve: 1996, 2000	79	Kjargaard Farm: 2012	95
Channel Preserve: 2017	9	South End: 1993, 2013	8
Lopez Hill Preserve: 2018, '21	475	Strachan: 2009	44
Richardson Marsh Preserve: 2021	24	Double R Bar Ranch: 2020	130
Spencer Spit Preserve: 2019, '20	20		
*Upright Head Preserve:1998	23	BLAKELY ISLAND Crowley donation: 2011	80
Watmough Bay Preserve: 1993; 2007, '09, '22*	24		
		CRANE ISLAND Pole Pass: 2005	1
TOTAL	5,128	HENRY ISLAND Mosquito Pass Preserve: 2003	21
CONSERVATION BUYER SALES		SHAW ISLAND	
*Historic Lower Argyle Lots: 2002, '03	2	Tharald Historic Homestead: 2002 HPE	
Odlin South managed by SJC Parks	100	WALDRON ISLAND	
SHAW ISLAND		Huntley: 2018	34
*Shaw Island: 2005 sold with a forever wild	30	Pt. Disney: 2000	171
ORCAS ISLAND		Waldron Community Land Trust: 2004	13
Guthrie Cove Reserved Life Estate: 2004	80	TOTAL	2,318
*Acquired for full or partial inclusion in the Conservation Buyer Program			

1031 Land Bank Stewardship Fund

	2023	2024	2025 (pending)	2025	Preliminary Budget	
	Actuals	Actuals	2nd Bdgt Amnd	YE Projections	2026	2027
REVENUE ACCOUNTS						
Cash						
Beginning Operating Cash	1,613,112	1,479,264	1,401,705	1,401,705	2,417,323	2,917,323
Beginning Endowment Funds	2,667,773	4,377,045	6,297,048	6,297,048	7,577,728	7,777,728
Total Beginning Cash	4,280,885	5,856,309	7,698,753	7,698,753	9,995,051	10,695,051
Intergovernmental Revenue						
Direct Federal Grant - Dept of Interior	8,139	10,502	10,000	2,227	0	0
Federal Indirect Hwy Plan & Construction*			0	150,000	1,320,488	2,595,000
Total Intergovernmental Revenue	8,139	10,502	10,000	152,227	1,320,488	2,595,000
Charges for Goods and Services						
Sale of Plant Materials	24,011	35,783	12,000	20,000	15,000	15,000
Total Charges for Goods & Services	24,011	35,783	12,000	20,000	15,000	15,000
Miscellaneous Revenues						
Investment Interest - LGIP	86,458	302,163	100,000	225,000	200,000	200,000
Interest on Interfund Loan to CAF	122,814	117,840	50,000	55,680	0	0
Lease Income - King Sisters Preserve	3,600	0	3,600	3,600	3,600	3,600
Lease Income - Frazer Homestead	0	0	1,200	1,200	1,200	1,200
Lease Income - Coffelt Farm	25,650	25,850	28,200	28,200	28,200	28,200
Utility Reimbs - Coffelt Farm	2,722	4,484	2,000	7,000	5,000	5,000
Lease Income - Zylstra Preserve	2,800	2,881	2,800	2,800	2,800	2,800
Lease Income - Beaverton Marsh Preserve	0	0	1,200	1,200	1,200	1,200
Donations from Private Sources	282	0	1,000	1,700	500	500
Total Miscellaneous Revenues	247,382	556,768	190,000	328,848	242,500	242,500
Nonrevenues						
Interfund Loan Principal from CAF	1,000,000	1,000,000	1,000,000	1,000,000	0	0
Sales Tax Collections	1,619	2,971	600	1,500	1,000	1,000
Total Nonrevenues	1,001,619	1,002,971	1,000,600	1,001,500	1,000	1,000
Other Financing Sources						
Transfers-in for YE Endowment	500,000	500,000	500,000	500,000	500,000	500,000
Transfers-in for Site Enhancement	2,016,868	2,153,309	2,738,512	2,500,000	2,582,712	2,773,573
Total Other Financing Sources	2,516,868	2,653,309	3,238,512	3,000,000	3,082,712	3,273,573
TOTAL REVENUE	8,078,903	10,115,641	12,149,865	12,201,328	14,656,751	16,822,124

*Federal Indirect Hwy Plan & Construction
 Beaverton Trail Project revenues based on project budget though 2030

	2023	2024	2025 (pending)	2025	Preliminary Budget	
	Actuals	Actuals	2nd Bdgt Amnd	YE Projections	2026	2027
EXPENDITURE ACCOUNTS						
Cash						
Ending Operating Cash	1,481,543	1,401,705	1,425,393	2,417,323	2,917,323	3,437,323
Ending Endowment Funds	4,377,045	6,297,048	7,947,048	7,577,728	7,777,728	7,977,728
Total Ending Cash	5,858,588	7,704,968	9,372,441	9,995,051	10,695,051	11,415,051
Administration						
Director	57,978	61,270	64,800	64,800	68,520	71,650
Land Steward .5 FTE	48,280	58,462	59,892	59,892	61,980	63,840
SJ Preserve Steward	96,312	107,447	95,736	95,736	99,072	102,048
Orcas Preserve Steward	84,380	88,258	92,118	92,118	96,660	99,552
Lopez Preserve Steward .9 FTE	77,257	85,574	91,080	91,080	95,862	99,552
Field Assistant - Orcas	46,052	62,105	63,124	63,124	67,440	71,454
Field Assistant - San Juan	72,235	89,672	92,376	92,376	96,660	99,552
Outreach Coordinator - .4 FTE	28,679	34,885	35,802	35,802	37,056	38,166
Stewardship Coordinator	78,034	89,388	92,505	92,505	96,660	99,552
Field Assistant - multi-island	63,774	69,729	70,064	70,064	73,712	77,168
Field Assistant - San Juan 2	60,532	69,076	66,852	66,852	70,392	73,788
Seasonal Field Assistant - .6 FTE	12,152	18,078	45,066	45,066	28,797	30,759
Seasonal Field Assistant - .4 FTE	10,435	14,360	32,076	32,076	32,060	34,104
Nursery Outreach Assistant	0	17,282	37,713	37,713	40,118	42,671
Language Incentive	540	540	540	540	540	540
FICA & Medicare	55,766	63,863	68,274	68,274	70,405	73,378
Dept of Labor & Industries	25,335	22,798	29,442	29,442	23,236	23,236
Retirement/PERS	73,942	77,604	78,379	78,379	50,356	52,301
Medical Insurance	126,839	139,973	159,935	159,935	167,537	184,182
PFML Premium Assessments	1,651	1,860	2,003	2,003	2,549	2,651
HSA/VEBA Contributions	7,296	11,578	12,620	12,620	13,338	14,234
Clothing Allowance	2,250	2,000	1,875	1,875	1,875	1,875
Office Supplies	389	483	1,500	100	1,000	1,000
Food For Consumption	0	76	650	650	650	650
Employee Uniforms	0	0	1,100	1,100	1,100	1,100
Fuel consumed	0	0	200	200	1,800	2,000
Small Tools & Minor Equipment	5,493	6,453	2,500	10,000	5,000	5,000
Small & Attractive Assets	10,684	10,076	10,000	5,000	10,000	10,000
Professional Services - Mgmt&Maint	622	6,089	5,000	500	5,000	5,000
Advertising	0	0	1,000	1,000	1,000	500
Information Technology Services	48,096	63,985	73,510	73,510	79,789	86,983
GIS Services	6,911	10,126	11,841	11,841	18,200	42,190
Facilities Services	3,480	6,669	14,861	14,861	15,189	15,328
Postage	93	38	100	100	100	100
Internet for Orcas office	716	348	636	636	636	636
Travel Within County	2,121	374	2,500	1,000	2,500	2,500
Travel Outside County	1,338	0	2,000	2,500	2,500	2,500
Leasehold Excise Tax	4,115	3,319	2,600	2,600	2,600	2,600
Stormwater Utility Assessment	1,527	1,947	3,000	1,993	2,200	2,200
Liability Insurance	34,647	44,036	43,761	10,940	57,950	75,087
Property Insurance	3,856	4,355	4,355	1,089	5,938	6,234
L&I - Volunteers	85	67	50	50	50	50
Vehicle Maintenance	315	730	500	200	500	500
Subscriptions and Publications	676	794	1,000	1,000	1,000	1,000
Conferences & Training	2,223	1,277	3,000	3,000	3,000	3,000
Printing & Copying	29	1,307	300	100	300	300
Licenses Permits & Fees (DNR fee to 51)	834	460	100	100	100	100
Sales Tax Remittances	1,670	2,065	300	4,000	4,000	4,000
Machinery & Equipment	659	3,539	0	0	3,500	0
Transfer to Insurance Reserve Fund	5,987	6,002	5,927	5,927	6,131	6,131
Total Administration	1,199,122	1,384,624	1,520,564	1,447,269	1,526,558	1,632,942

	2023	2024	2025 (pending)	2025	Preliminary Budget	
	Actuals	Actuals	2nd Bdgt Amnd	YE Projections	2026	2027
Management & Maintenance						
Preserve supplies SJI	42,912	40,858	40,000	40,000	40,000	40,000
Fuel consumed	138	218	500	200	500	500
Professional Services SJI	22,095	20,816	50,000	65,000	1,377,188	5,900
Travel Within County	4,601	7,381	2,500	2,500	2,500	2,500
Travel Outside County	1,693	2,503	500	600	500	500
Monthly Motor Pool Lease - SJI	11,085	12,780	15,975	15,975	56,819	58,427
Operating Rentals and Leases	6,336	4,957	8,600	8,600	5,000	5,000
Repairs and Maintenance SJI	123,558	99,828	114,000	57,000	136,750	106,250
Preserve Supplies Orcas	46,006	40,597	30,000	30,000	30,000	30,000
Monthly Motor Pool Lease - Orcas	7,095	11,595	14,325	14,325	18,940	19,476
Operating Rentals and Leases	3,856	5,094	1,500	1,500	1,500	1,500
Utility Services Orcas	23,616	37,050	10,000	16,000	20,000	20,000
Repairs and Maintenance Orcas	75,186	105,997	232,000	72,000	91,500	79,000
Licenses Permits & Fees	106	2,041	250	250	250	250
Preserve Supplies Lopez	6,948	6,850	8,000	8,000	10,000	8,000
Fuel consumed - Lopez	208	139	150	300	200	200
Professional Services Lopez	19,222	19,047	26,000	52,000	12,500	4,500
Travel Within County - Lopez	262	123	200	100	200	200
Monthly Motor Pool Lease - Lopez	4,500	6,000	7,500	7,500	21,441	22,048
Rental Payments Lopez Island	1,074	983	300	2,000	2,000	2,000
Repairs and Maintenance Lopez	11,754	9,477	10,000	10,000	25,000	5,000
Licenses Permits & Fees	25	0	0	200	200	200
Supplies - Ag	14,511	51,682	68,000	21,000	50,000	50,000
Professional Services - Ag	3,160	6,544	4,000	6,000	16,000	16,500
Operating Rental & Leases - Ag	1,281	2,621	3,000	3,000	5,000	5,000
Repairs & Maintenance - Ag	5,322	2,390	30,000	30,000	60,000	55,000
Total Management & Maintenance	627,176	623,310	753,860	545,005	2,055,488	573,451
Site Enhancement						
Capital Improvements SJI	122,043	101,403	79,000	27,000	110,800	3,005,000
Capital Improvements Orcas	271,975	301,337	230,000	95,003	62,000	87,500
Capital Improvements Lopez	0	0	41,000	16,000	16,000	35,000
Capital Improvements Ag	0	0	153,000	76,000	160,000	40,000
Total Site Enhancement	394,017	402,740	503,000	214,003	348,800	3,167,500
TOTAL EXPENDITURES	8,079,915	10,115,641	12,149,865	12,201,328	14,626,910	16,789,958

2026-2027 Capital Projects		2026	2027
District 1			
Beaverton Marsh	Trail Project Implementation (includes all elements)	52,800	3,000,000
Mount Ben			
	WS Mt Ben Trail extension		
	Sign updates for new trail	6,000	
	Administrative Parking	15,000	
Mount Grant	Interpretive Signs/Exhibits	30,000	
Westside	Sign Updates	5,000	5,000
	Capital Improvements Total	110,800	3,005,000
District 2			
Dolphin Bay/Cherry			
	Automated gate	35,000	
	Gravel parking area	5,000	
	Shoreline stairway demo and installation	6,000	
	Porta potty		1,500
Fowlers Pond	Dam control valve		20,000
North Shore	Water system upgrade (electrical and plumbing)		10,000
	Septic drainfield		40,000
Turtleback Mountain			
	New south trail	6,000	6,000
	Field oaks and trail	10,000	10,000
	Capital Improvements Total	62,000	187,500
District 3			
Upright Head	Overlook replacement		10,000
Weeks Wetland	Overlook replacement	10,000	
Watmough	Pumphouse		10,000
	Interpretive signage	6,000	
Fisherman Bay Spit	Kiosk and signs	5,000	
Lopez Hill	Parking upgrade		15,000
	Capital Improvements Total	21,000	35,000
Agriculture			
Coffelt Farm			
	Perimeter fencing	20,000	20,000
	Barn roof(s) replacement	50,000	20,000
Frazer Homestead	Cost Share Projects	60,000	
	Perimeter fence	10,000	
	Parking enhancement	10,000	
King Sisters	Fence and water system improvements	10,000	
	Capital Improvements Total	160,000	140,000

PROJECT SUMMARY

PROJECT TITLE: Coho Preserve Addition

PROPOSED ACQUISITION: ACQUISITION OF FEE TITLE INTEREST

OWNER: Alexander and Uuve Taylor

PROPERTY DESCRIPTION: This roughly 6-acre property is a portion of two tax parcels adjacent to Cascade Creek and the Land Bank's Coho Preserve.

Location: Olga, Orcas Island

General Description: The San Juan Conservation Land Bank (Land Bank) will use grant funds to expand the existing Coho Preserve by six acres and extend protection to the eastern banks of lower Cascade Creek, a significant salmon-bearing stream within San Juan County. The creek corridor on the subject property is shaded by mature, native vegetation and possesses gravel beds and woody debris.

This project will add six acres to the existing Coho Preserve, extend permanent protection across the creek to the eastern riparian corridor and shoreline, and accomplish another important step in a much broader effort to protect salmonids within the lower reaches of the Cascade Creek watershed.

CONSERVATION VALUES OF THE PROPERTY

The Coho Addition is located along eastern bank of Cascade Creek. It encompasses six acres of significant habitat for salmonids. Documented fish-use within Cascade Creek includes Chinook, Coho, and chum salmon, and coastal cutthroat trout. Juvenile Chinook currently use the creek for foraging, and historically Coho, chum and cutthroat used it for spawning and foraging.

Most of the area is in excellent condition. Habitat types and extents on the property include approximately 1,350 feet of a salmon-bearing stream corridor, 275 feet of marine shoreline, and one acre of tidelands. Riparian habitat constitutes approximately 98.8% of the property and includes a small tributary to Cascade Creek with intermittent flow. The stream corridor is shaded by mature, native vegetation and possesses gravel beds and woody debris. Marginal habitat, primarily covered by invasive Himalayan blackberry, exists within the corridor on private property and is being addressed by a restoration project sponsored by The Friends of the San Juans.

The project seeks to capitalize on the existing protection of the upper watershed by State Parks, the adjacent and upstream protection offered by the Land Bank's existing Coho Preserve, and the ongoing, active involvement of several entities to secure additional water rights and increase flow.

The property will become a part of the existing Coho Preserve and ensure this high-quality area for salmonids will remain intact and protected from residential development.

PARTNERS

The Land Bank has secured a \$521,500 grant from the Salmon Recovery Funding Board, which covers the complete cost of this addition.

The Land Bank Commission may also want to sell a conservation easement to San Juan Preservation Trust (SJPT) on the proposed purchase for an amount determined prior to closing.

COSTS

A. Acquisition Costs: The purchase price for this acquisition will be \$450,000.

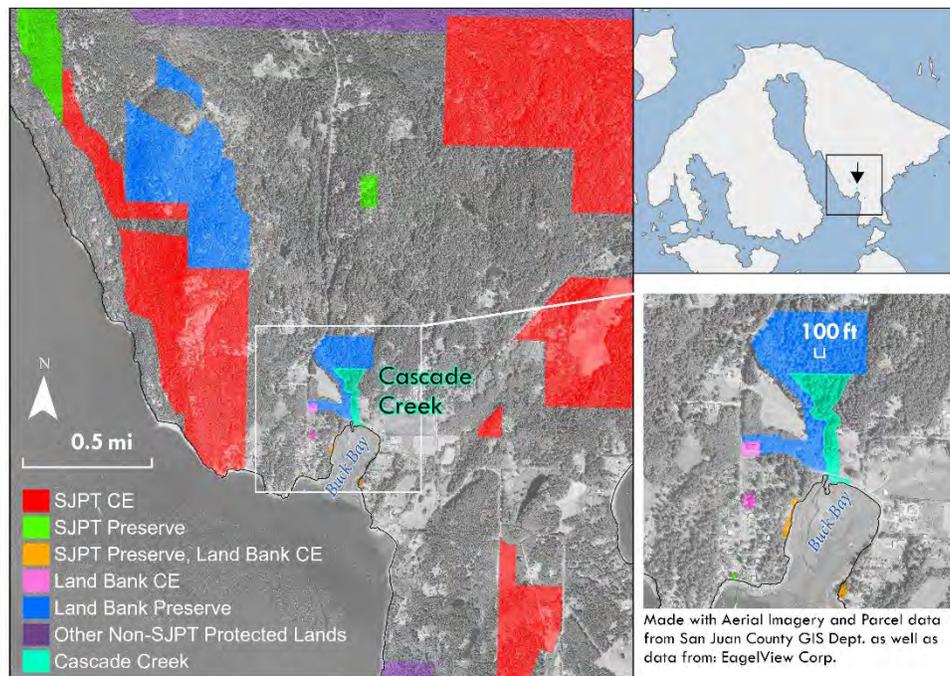
An additional \$30,000 in transaction, appraisal and escrow fees is also likely to be incurred at closing.

B. Roughly \$55,000 will be needed for site stabilization. Maintenance costs for the first five years will total \$30,000, due to replanting of cleared areas, and then annual maintenance costs would drop to roughly \$5,000 per year.

MANAGEMENT PLAN

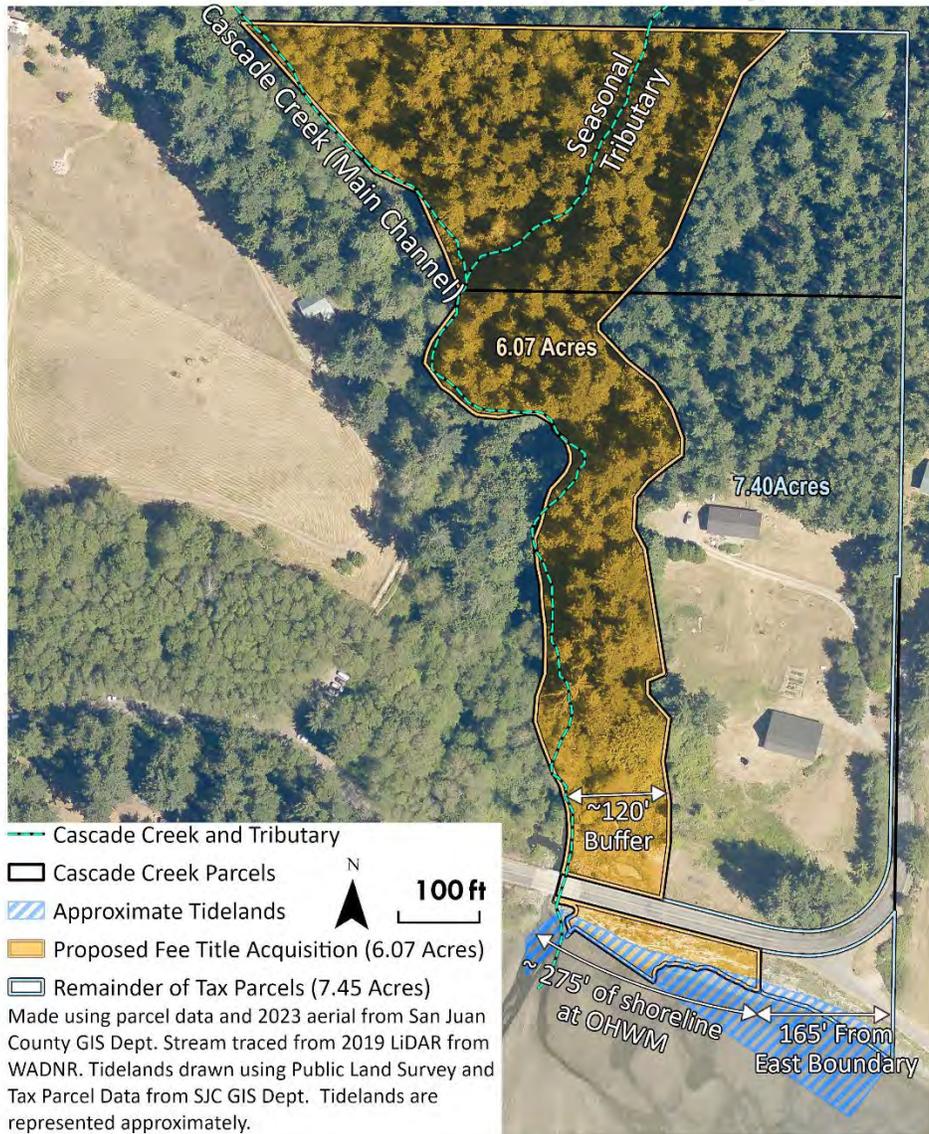
The Land Bank will initiate a management plan process in the first year of ownership.

VICINITY MAP OF CASCADE CREEK ADDITION



CONTEXT MAP OF THE COHO ADDITION

Cascade Creek (Fee Title Acquisition)



San Juan Co Conserv Land Bank; Cascade Creek, Coho Preserve Addition (#25-1087)
Attachment #670026, CascadeCreek_ConceptMap_5_20_2025.jpg

PHOTO OF CASCADE CREEK ADDTION



San Juan Co Conserv Land Bank; Cascade Creek, Coho Preserve Addition (#25-1087)

Attachment #660586, 20240919_161149.jpg

Memo

To: Conservation Land Bank Commissioners and staff
From: Aaron Rock, Financial Clerk
RE: PROPOSED 2026-2027 Expenditure and Acquisition Plan
Date: 9/18/2025

The budget figures in this proposal reflect the 2023 and 2024 actuals along with the pending 2nd amended 2025 Budget and 2025 Year End (YE) Projections. Beginning and Ending Cash is calculated based on YE projections. Other items to note:

2025 YE Projections include revenues not yet received:

- Sale of Frazer Homestead lots to NPS for \$1,280,000
- RCO Grant revenue for Watmough Addition for \$1,500,000

CONSERVATION AREA FUND

REVENUE

2026:

- Real Estate Excise Tax (REET) Revenue remains at \$3,500,000.
- Recreation Conservation Office Grants \$521,500 for the Coho/Cascade Creek Addition on Orcas.
- Sale of Land \$80,000 estimated sale of Alderman property on San Juan.
- Ending Cash and Investments at \$6,021,744

2027:

- REET Revenue remains at \$3,500,000.
- Ending Cash and Investments at \$6,144,470

EXPENDITURES

2026:

- Repairs and Maintenance \$90,000 estimated cost for San Juan office improvements and painting.
- Endowment and Site Enhancement transfers to Stewardship (STEW) are based on history and stewardship expenses.
- Acquisition Costs, Unspecified Acquisition Projects \$480,000 for the Coho, Cascade Creek Addition purchase.
- Debt Service includes the final payments on 3 of 4 bond payments.

2027:

- Same impacts on transfers to STEW as in 2026.
- No projected acquisition projects.
- Debt Service includes the only remaining bond payment runs through 2036.

STEWARDSHIP & MANAGEMENT FUND

REVENUE

2026:

- Transfer in Site Enhancement and YE Endowment from the Conservation Area Fund is the primary funding source for STEW.
- Federal Indirect Hwy Plan & Construction Grant \$1,320,488 for the Beaverton Trail Project.
- Ending Cash and Endowment at \$10,695,051

2027:

- Transfer in Site Enhancement and YE Endowment from the Conservation Area Fund is the primary funding source for STEW.
- Ending Cash and Endowment at \$11,415,051.

EXPENDITURES

2026

- Administration budgeted at \$1,526,558 increases close to \$100,000 over 2025 projected primarily due to county services and insurance allocation.
- Professional Services SJI \$1,377,188 include Beaverton Trail Project consulting expenses including the required 13.5% agency match.
- Motor Pool Lease (Fleet) cost increase \$59,400 over 2025.
- Site Enhancement (Capital Projects) are outlined on page 10.

2027

- Administration budgeted increases close to \$100,000 over 2026 projected primarily due to county services and insurance allocation.
- Site Enhancement SJI budgeted for the construction phase of the Beaverton Trail Project including the 13.5% agency match.

SUMMARY

Land Bank Budgeted Revenues and Expenditures	2026	2027
Beginning Cash	16,221,884	16,810,471
Revenue	6,163,124	7,344,498
Expenditures	5,574,537	6,595,448
Net	588,587	749,050
Ending Cash	16,810,471	17,559,521

Beaverton Trail Project Budget

Award	\$ 5,280,000
13.5% match	\$ 712,800
Project Total	\$ 5,992,800

Conservation Area Fund									
	2020	2021	2022	2023	2024	2025	2025 (pending)	Preliminary Budget	
County Services	Actuals	Actuals	Actuals	Actuals	Actuals	Adopted Budget	2nd Bdgt Amnd	2026	2027
1021.10.576.90.41.5021 Information Technology Services	13,742	14,144	26,707	24,524	26,336	23,273	23,412	24,162	25,117
1021.10.576.90.41.5022 GIS Services	4,780	6,935	6,669	14,117	20,562	21,108	23,449	2,353	5,455
1021.10.576.90.46.0000 Liability Insurance	3,795	4,230	6,161	8,729	10,171	8,470	8,977	11,505	14,907
1021.10.597.14.00.0005 Transfer to Insurance Reserve Fund	907	458	0	1,508	1,386	1,386	1,216	1,217	1,217
Total	23,224	25,767	39,537	48,878	58,455	54,237	57,054	39,237	46,696
YoY Rate of Increase		10.95%	53.44%	23.63%	19.59%		-2.40%	-31.23%	19.01%
Stewardship Management and Maintenance									
	2020	2021	2022	2023	2024	2025	2025 (pending)	Preliminary Budget	
County Services	Actuals	Actuals	Actuals	Actuals	Actuals	Adopted Budget	2nd Bdgt Amnd	2026	2027
1031.10.576.90.41.5021 Information Technology Services	41,904	55,042	52,533	48,096	63,985	64,633	73,510	79,789	86,983
1031.10.576.90.41.5022 GIS Services	4,779	6,935	6,668	6,911	10,126	10,371	11,841	40,726	42,190
1031.10.576.90.41.5031 Facilities Services	0	0	4,792	3,480	6,669	14,719	14,861	15,189	15,328
1031.10.576.90.46.0000 Liability Insurance	12,992	19,595	25,267	34,647	44,036	36,671	43,761	57,950	75,087
1031.10.576.90.46.0001 Property Insurance	2,147	2,369	2,906	3,856	4,355	4,659	4,355	5,938	6,234
1031.10.597.14.00.0005 Transfer to Insurance Reserve Fund	3,107	2,120	5,681	5,987	6,002	6,002	5,927	6,131	6,131
1031.30.576.91.43.5011 Monthly Motor Pool Lease - SJI	7,000	6,000	12,215	11,085	12,780	12,000	15,975	56,819	58,427
1031.30.576.92.43.5011 Monthly Motor Pool Lease - Orcas	10,460	11,460	11,460	7,095	11,595	13,000	14,325	18,940	19,476
1031.30.576.93.43.5011 Monthly Motor Pool Lease - Lopez	6,000	6,000	6,000	4,500	6,000	6,000	7,500	21,441	22,048
Total	88,389	109,521	127,522	125,657	165,548	168,055	192,055	302,923	331,904
YoY Rate of Increase		23.91%	16.44%	-1.46%	31.75%		16.01%	57.73%	9.57%
Combined County Services									
	2020	2021	2022	2023	2024	2025	2025 (pending)	Preliminary Budget	
County Services	Actuals	Actuals	Actuals	Actuals	Actuals	Adopted Budget	2nd Bdgt Amnd	2026	2027
1031.10.576.90.41.5021 Information Technology Services	55,646	69,186	79,240	72,620	90,321	87,906	96,922	103,951	112,100
1031.10.576.90.41.5022 GIS Services	9,559	13,870	13,337	21,028	30,688	31,479	35,290	43,079	47,645
1031.10.576.90.41.5031 Facilities Services	-	-	4,792	3,480	6,669	14,719	14,861	15,189	15,328
1031.10.576.90.46.0000 Liability Insurance	16,787	23,825	31,428	43,376	54,207	45,141	52,738	69,455	89,994
1031.10.576.90.46.0001 Property Insurance	2,147	2,369	2,906	3,856	4,355	4,659	4,355	5,938	6,234
1031.10.597.14.00.0005 Transfer to Insurance Reserve Fund	4,014	2,578	5,681	7,495	7,388	7,388	7,143	7,348	7,348
1031.30.576.91.43.5011 Monthly Motor Pool Lease - SJI	7,000	6,000	12,215	11,085	12,780	12,000	15,975	56,819	58,427
1031.30.576.92.43.5011 Monthly Motor Pool Lease - Orcas	10,460	11,460	11,460	7,095	11,595	13,000	14,325	18,940	19,476
1031.30.576.93.43.5011 Monthly Motor Pool Lease - Lopez	6,000	6,000	6,000	4,500	6,000	6,000	7,500	21,441	22,048
Total	111,613	135,288	167,059	174,535	224,003	222,292	249,109	342,160	378,600
YoY Rate of Increase		21.21%	23.48%	4.48%	28.34%		11.21%	37.35%	10.65%