

# Clackamas SWCD Budget, FY 2016-2017

Approved by Budget Committee: April 26, 2016

#### Notes:

- Fiscal year 2016-2017 starts July 1, 2016 and ends on June 30, 2017.
- March 22, 2016: The Budget Committee reviewed the first proposed budget.
- April 26, 2016: The Budget Committee modified and approved the budget.
- April 26, 2016: The Board of Directors moved the public hearing and the scheduled adoption of the approved budget to June 14, 2016.

### Structure of the budget:

- The budget contains five funds: General Fund, Conservation Grants Fund, Conservation Loans Fund, Working Lands Legacy Fund, and Building Reserve Fund.
- General Fund
  - Page 1 of the budget summarizes resources going into the General Fund. Most operating expenses come out of the General Fund.
  - o Page 2 summarizes General Fund requirements by department.
  - Page 3 summarizes General Fund requirements by object classification.
    - Page 4 lists requirements for the District Operations Department for management and administrative areas of the District.
    - Page 5 lists requirements for the Conservation Services Department for technical assistance work provided to customers.
    - Page 6 lists requirements for the Land Management Department for work performed on land owned or managed by the District.
    - Page 7 lists requirements not allocated to other departments. This sheet shows transfers made to other funds.
- Page 8 summarizes resources and requirements for the Conservation Grants Fund. Previously, this fund included grants and loans provided to
  customers for the implementation of conservation practices and programs. In the FY 2016-2017 budget, conservation loans are summarized separately
  on page 9.
- Page 9 summarizes resources and requirements for the new Conservation Loans Fund.
- Page 10 summarizes resources and requirements for the Working Lands Legacy Fund.
- Page 11 summarizes resources and requirements for the Building Reserve Fund.
- Budget worksheets included in this packet may contain additional detail about resources and/or requirements.

The Clackamas Soil and Water Conservation District prohibits discrimination against its customers, employees, and applicants for employment on the basis of race, color, national origin, age, disability, sex, gender identity, religion, reprisal, and where applicable, political beliefs, marital status, familial or parental status, sexual orientation, or all or part of an individual's income is derived from any public assistance program, or protected genetic information in employment or in any program or activity conducted or funded by the District. The District is an equal opportunity employer.

FORM LB-20	GENERAL FUND
	DESCUIDCES

CONSERVATION
DISTRICT
Good dist. Clean water

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				KESOURGES	Good dirt	. Clean water.	4/26/2016	1
		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	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	ì
1				RESOURCES				1
2	0	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2
3	1,541,923	1,351,366	1,473,592	Beginning fund balance: Working capital (accrual basis)	975,736	975,736	0	3
4	0	0	0	Previously levied taxes estimated to be received	0	0	0	4
5	0	0	0		0	0	0	5
6				OTHER RESOURCES				6
7	7,505	7,153	7,500	Interest income	7,500	7,500	0	7
8	3,000	3,851		Grant income to General Fund	0	0	0	8
9	0	0		Cash to accrual conversion adjustment	0	0	0	9
10	0	0		Other income	0	0	0	10
11	70,930	70,930	•	OWEB/ODA allocations to SWCDs (combined)	72,674	72,674	0	11
12	0	0	0	Water Environment Services	0	0	0	12
13	1,911	1,331	,	Reimbursements	0	0	0	13
14	835	200	•	Rental/donations received re: farm equipment lent out	3,300	3,300	0	14
15	0	31,037		Support from Partners: WeedWise (combined)	509,250	509,250	0	15
16	0	20,000		Support from Partners: other program work (combined)	0	0	0	16
17	1,626,104	1,485,868		Total resources, except taxes to be levied	1,568,460	1,568,460	0	17
18	0	0		Taxes necessary to balance	2,101,077	2,119,195	0	18
19	1,873,872	1,995,555		Taxes collected in year levied	0	0	0	19
20	3,499,976	3,481,423	3,809,638	TOTAL RESOURCES	3,669,537	3,687,655	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. <u>Budgets</u> prior to FY 2015-16 were prepared on a cash basis. Cash basis recognizes revenues when received, and expenditures are accounted for only when paid. Budgets beginning with FY 2015-16 are prepared on an accrual basis.

FORM LB-30 GENERAL FUND:
SUMMARY OF EXPENDITURES



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					Good die	rt. Clean water.	4/26/2016	1
				By Department, and Expenditures Not Allocated to				1
		Historical Data		Any Department, Showing Totals	Budget for fiscal year 2016-17			
	Actual	Actual	Adopted Revised	Any Department, onewing rotals	Бийдег	ioi iiscai year	2016-1 <i>1</i>	┼
	2nd Preceding	1st Preceding	Budget	REQUIREMENTS DESCRIPTION	Proposed by	Approved by	Adopted by Governing	,  !
	Year 2013/14	Year 2014/15	Year 2015/16	REGUITEMENTO DESORTI TION	Budget Officer	Budget Cmte	Body	
1	Teal 2013/14	Teal 2014/13	Teal 2013/10	PERSONNEL SERVICES				1
2	360,949	352,426	359 763	District Operations Department	404,000	404,000	0	2
3	761,936	815,350		Conservation Services Department	987,000	987,000	0	3
4	0	0		Land Management Department	007,000	007,000	0	4
5	<u> </u>	0		Not Allocated to Any Department	0	0	0	5
6	1,122,885	1,167,776	1,255,629	TOTAL PERSONNEL SERVICES	1,391,000	1,391,000	0	6
7	14.00	13.50	13.50	TOTAL FTE count for FY 16-17: 14.5	14.50	14.50	0.00	7
8				MATERIALS AND SERVICES				8
9	159,409	119,785	201.099	District Operations Dept.	207,785	205,785	0	9
10	155,983	155,036		Conservation Services Dept.	372,100	372,100	0	10
11	0	73,979		Land Management Dept.	34,000	34,000	0	11
12		0		Not Allocated to Any Department	0	0 .,555	0	12
13	315,392	348,800	474,423	TOTAL MATERIALS & SERVICES	613,885	611,885	0	13
14	,	,	,	CAPITAL OUTLAY	,	,		14
15	17,620	15,818	4.082	District Operations Dept.	5,000	5,000	0	15
16	2,713	43,027		Conservation Services Dept.	8.100	41,113	0	16
17	0	2,170		Land Management Dept.	0	0	0	17
18		0		Not Allocated to Any Department	0	0	0	18
19	20,333	61,015	13,863	TOTAL CAPITAL OUTLAY	13,100	46,113	0	19
20				DEBT SERVICE				20
21	0	0	0		0	0	0	21
22	0	0	0		0	0	0	22
23	0	0	0		0	0	0	23
24	0	0	0		0	0	0	24
25	0	0	0	TOTAL DEBT SERVICE	0	0	0	25
26				TRANSFERRED TO OTHER FUNDS				26
27	590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	302,445	0	27
28	New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0	28
29	New Fund FY1415	75,000	0	Transfer to Working Lands Legacy Fund	39,500	50,000	0	29
30	100,000	110,376	0	Transfer to Building Reserve Fund	45,000	100,000	0	30
31	690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	452,445	0	31
32	0	0	0	OPERATING CONTINGENCY	0	0	0	32
33	1,351,366	0	0	Ending balance (prior years)	0	0	0	33
34	0	1,473,592	955,723	UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212	0	34
35		0	0	Reserved for future expenditure	345,000	345,000	0	35
36	3,499,976	3,558,500		TOTAL REQUIREMENTS	3,669,537	3,687,655	0	36

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## GENERAL FUND: SUMMARY OF EXPENDITURES



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				SUMMARY OF EXPENDITURES	DIS'	4/26/2016		
	Historical Data		ata By Object Classification, Showing Details			for fiscal year		1
	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	805,650	844,704	891,279	Salaries and wages	968,200	968,200	0	2
3	85,593	87,074		Payroll liabilities (District share of taxes)	99,500	99,500	0	3
4	163,425	173,234		Employee benefits	214,800	214,800	0	_
5	56,048	59,621		Deferred compensation - Employer contribution	69,600	69,600	0	
6	12,169	2,936		Temporary employees & interns	0	0	0	
7	0	0		COLAs and merit increases for staff	38,900	38,900	0	_
8	0	0 207		Compensated absences (annual leave)  Salary adjustments (includes related taxes & def comp)	0	0	0	_
9 10	1,122,885	1,167,776	1,255,629	TOTAL PERSONNEL SERVICES	1,391,000	1,391,000	0	
11	1,122,665	13.50	13.50	Total FTE count for FY 16-17 is 14.5	1,391,000	1,391,000	0.00	
12	13.00	13.30	13.30	MATERIALS AND SERVICES	14.50	14.50	0.00	12
13	45,775	81,741	166 680	Contracted services	235,000	235,000	0	_
14	40,770	01,741		Partner support	73,000	73,000	0	
15	109,441	93,384		Rent, utilities, telecomm, storage, maint.	110,145	110,145	0	
16	13,010	19,841		Fuel/maint/repair of District vehicles/equipment	23,640	23,640	0	
17	2,512	6,304		Rent space: meetings, workshops, events	10,400	10,400	0	
18	7,238	11,489	19,275	Insurance	16,200	16,200	0	
19	11,108	23,543		Office/farm supplies & non-capitalized equipment	15,400	15,400	0	19
20	40,068	17,528		Program supplies	17,000	17,000	0	
21	3,337	1,805	1,479	Postage/delivery	5,600	5,600	0	
22	3,807	4,533		Printing, production	13,500	13,500	0	
23	8,251	2,471		Media, advertising, marketing	8,500	6,500	0	
24	21,620	29,318		Dues, subscriptions, licenses	33,200	33,200	0	
25	21,858	26,059		Staff training and related expenses	23,200	23,200	0	
26	6,924	7,296		Director training and related expenses	8,000	8,000	0	
27	7,341	4,721		Staff transportation & related expenses (not training related)	7,600	7,600	0	
28	3,083	7,073		Director business expenses	7,000	7,000	0	
29	5,533	6,439		Volunteer/cooperator recognition	0	0 2 500	0	
30 31	486 4.000	1,255 4,000		Bank fees, interest paid Scholarships	2,500 4,000	2,500 4,000	0	
32	315,392	348,800	474,423	TOTAL MATERIALS AND SERVICES	613,885	611,885	0	
33	010,002	040,000	474,420	CAPITAL OUTLAY	010,000	011,000	J	33
34	7,002	21,938	5.863	Office equipment/capitalized building repairs	5,000	5,000	0	
35	13,331	13,619		Field equipment	8,100	8,100	0	
36	0	25,458		Vehicles	0,.00	33,013	0	
37	20,333	61,015	13,863	TOTAL CAPITAL OUTLAY	13,100	46,113	0	37
38		,	,	DEBT SERVICE	,	,		38
39	0	0	0		0	0	0	_
40	0	0	0		0	0	0	
41	0	0	0		0	0	0	41
42	0	0	0		0	0	0	
43	0	0	0	TOTAL DEBT SERVICE	0	0	0	43
44				TRANSFERRED TO OTHER FUNDS				44
45	590,000	321,942		Transfer to Conservation Grants Fund	380,000	302,445	0	45
46	New Fund FY1617	New Fund FY1617		Transfer to Conservation Loans Fund	0	0	0	
47	New Fund FY1415	75,000		Transfer to Working Lands Legacy Fund	39,500	50,000	0	
48	100,000	110,376		Transfer to Building Reserve Fund	45,000	100,000	0	
49	690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	452,445	0	
50	0	0	0	OPERATING CONTINGENCY	0	0		50
51	1,351,366	4 470 500	055 700	Ending balance (prior years)	0	044.242	0	51
52		1,473,592		UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212		52
53	2 400 070	0		Reserved for future expenditure	345,000	345,000		53
54	3,499,976	3,558,500	3,809,638	TOTAL REQUIREMENTS	3,669,537	3,687,655	0	54

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## GENERAL FUND: DETAILED EXPENDITURES



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				DETAILED EXPENDITURES	Good dir	t. Clean water.	4/26/2016	1
	Historical Data			District Operations Department	Budget	for fiscal year	2016-17	1
	Actual	Actual	Adopted Revised		_			
	2nd Preceding	1st Preceding	Budget	REQUIREMENTS DESCRIPTION	Proposed by	Approved by	Adopted by Governing	
	Year 2013/14	Year 2014/15	Year 2015/16	REGUINERTO DEGUINITION	Budget Officer	Budget Cmte	Body	
1	10012010711	100.201.00	100.2010	PERSONNEL SERVICES				1
2	260,283	260,588	243 069	Salaries and wages	278.300	278,300		2
3	27,390	26,993		Payroll liabilities (District share of taxes)	28,600	28,600		3
4	54,702	44,387		Employee benefits	65,000	65,000		4
5	18,574	20,252		Deferred compensation - Employer contribution	20,900	20,900		5
6	0			Temporary Employees & Interns	0	0		6
7				COLAs and merit increases for staff (incl taxes & def comp)	11,200	11,200		7
8			10,000	Compensated absences (annual leave)	0	0		8
9		207		Salary adjustments (includes related taxes & def comp)	0	0		9
10	360,949	352,426	359,763	TOTAL PERSONNEL SERVICES	404,000	404,000	0	10
11	4.00	4.00	3.50	Total FTE count for FY 16-17 is 4.0	4.00	4.00		11
12	1.00	-1.00	0.00	MATERIALS AND SERVICES	4.00	4.00		12
13	29,746	21,104	81 680	Contracted services	85,000	85,000		13
14	29,740	21,104	- ,	Partner support	15,000	15,000		14
15	39,072	22,398		Rent, utilities, telecomm, storage, maintenance	30,345	30,345		15
16	6,835	11,542		Fuel/maint/repair of District vehicles/equipment	11,940	11,940		16
17	0,833	11,042		Rent space: meetings, workshops, events	4,000	4,000		17
18	2,389	8,900		Insurance	9,000	9,000		18
19	5,410	3,858		Office supplies & non-capitalized equipment	5,000	5,000		19
20	22,224	790		Program supplies & non-capitalized equipment	2,000	2,000		20
-		398		Postage/delivery				1
21	1,906				1,000	1,000		21
22	1,147	3,862		Printing, production	3,000	3,000		22
23	1,424	1,164		Media, advertising, marketing  Dues, subscriptions, licenses	2,000	0		23
24	17,835	14,821			15,000	15,000		24
25	9,743	7,802	,	Staff training and related expenses	5,000	5,000		25
26	6,924	7,296		Director training and related expenses	8,000	8,000		26
27	1,890	1,392		Staff transportation & related expenses (not training related)	2,000	2,000		27
28	3,083	7,073		Director business expenses	7,000	7,000		28
29	5,295	6,439		Volunteer/Board/staff/cooperator recognition	0	0 500		29
30	486	945		Bank fees, interest paid	2,500	2,500		30
31	4,000	440 705		Scholarships TOTAL MATERIAL CAND OFF WOFE	0	0		31
32	159,409	119,785	201,099	TOTAL MATERIALS AND SERVICES	207,785	205,785	0	32
33				CAPITAL OUTLAY	<b>-</b>			33
34	4,289	15,681		Office equipment	5,000	5,000		34
35	13,331	0		Field equipment	0	0		35
36	0	137		Vehicles TOTAL CARITAL OUTLAND	0	0		36
37	17,620	15,818	4,082	TOTAL CAPITAL OUTLAY	5,000	5,000	0	37
38				DEBT SERVICE				38
39								39
40								40
41								41
42			_					42
43	0	0	0		0	0	0	43
44				TRANSFERRED TO OTHER FUNDS				44
45	0	0		Transfer to Conservation Grants Fund	0	0	0	
46	New Fund FY1617	New Fund FY1617		Transfer to Conservation Loans Fund	0	0	0	
47	0	0		Transfer to Working Lands Legacy Fund	0	0	0	
48	0	0		Transfer to Building Reserve Fund	0	0	0	
49	0	0	0	TOTAL TRANSFERS	0	0	0	49
50			0	OPERATING CONTINGENCY	0	0	0	50
51	537,978	488,028	564,944	TOTAL EXPENDITURES	616,785	614,785	0	51
52				Ending balance (prior years)				52
53			0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	53
54		0	0	Reserved for future expenditure	0	0	0	54
55	537,978	488,028		TOTAL REQUIREMENTS	616,785	614,785	0	55
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920,632

1,013,413

# **GENERAL FUND:**



0 1,367,200

0 1,400,213

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	TOKWI ED-51			GENERAL FUND:	Con	SERVATION	r age 5	
				DETAILED EXPENDITURES	DIST	RICT		-
			l	Organization Complete Department		t. Clean water.	4/26/2016	4
		Historical Data		Conservation Services Department	Budget	for fiscal year	2016-17	4
	Actual	Actual	Adopted Revised		Proposed by	Approved by	Adopted by	
	2nd Preceding	1st Preceding	Budget	REQUIREMENTS DESCRIPTION	Budget Officer	Budget Cmte	Governing Body	
	Year 2013/14	Year 2014/15	Year 2015/16			-		
1				PERSONNEL SERVICES				1
2	545,367	584,116		Salaries and wages	689,900	689,900	0	
3	58,203	60,081	,	Payroll liabilities (District share of taxes)	70,900	70,900	0	_
4	108,723	128,847		Employee benefits	149,800	149,800	0	
5	37,474	39,370		Deferred compensation - Employer contribution	48,700	48,700	0	_
6	12,169	2,936		Temporary employees & interns	0	0	0	
7		0		COLAs and merit increases for staff (incl taxes & def comp)	27,700	27,700	0	
8				Compensated absences (annual leave)	0	0	0	
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	987,000	0	
11	10.00	9.50	10.00	Total FTE count for FY 16-17 is 10.5	10.50	10.50		11
12				MATERIALS AND SERVICES				12
13	16,029	14,886	58,000	Contracted services	130,000	130,000	0	13
14	0		19,335	Partner support	58,000	58,000	0	14
15	70,369	66,420	64,490	Rent, utilities, telecomm, storage, maintenance	79,800	79,800	0	
16	6,175	6,304		Fuel/maint/repair of District vehicles/equipment	6,700	6,700	0	16
17	2,512	6,304		Rent space: meetings, workshops, events	6,400	6,400	0	_
18	4,849	1,912		Insurance	7,200	7,200	0	
19	5,698	2,695		Office supplies & non-capitalized equipment	5,400	5,400	0	
20	17,844	16,738		Program supplies & non-capitalized equipment	15,000	15,000	0	
21	1,431	1,407	,	Postage/delivery	4,600	4,600	0	
22	2,660	671		Printing, production	10,500	10,500	0	
23	6,827	1,306		Media, advertising, marketing	6,500	6,500	0	
24	3,785	14,497		Dues, subscriptions, licenses	18,200	18,200	0	
25	12,115	18,257		Staff training and related expenses	18,200	18,200	0	
26	12,113	10,237		Director training and related expenses	18,200	18,200	0	
27	5,451	3,329			5,600	5,600	0	
28	0,451	3,329		Staff transportation & related expenses (not training related)  Director business expenses	5,600	5,600	0	
29	238			Volunteer/cooperator recognition	0	0	0	
	0	309			0	0	0	
30	0	309		Bank fees, interest paid Scholarships	0	0	0	
31 32	155,983	155,036	228,456	TOTAL MATERIALS AND SERVICES	372,1 <b>00</b>	372,100	0	
	155,965	133,030	220,430	CAPITAL OUTLAY	372,100	372,100	Ū	_
33 34	2,713	6,257	1 701	Office equipment	0	0	0	33
	2,713	11,449		Field equipment	8,100	8,100	0	
35	0		3,000		,			_
36 37	2,713	25,321 <b>43,027</b>	4,781	Vehicles TOTAL CAPITAL OUTLAY	8,100	33,013 <b>41,113</b>	0 <b>0</b>	
	2,713	45,021	4,701		0,100	41,113	U	_
38				DEBT SERVICE				38
39								39
40								40
41								41
42	_	_	_	TOTAL DEST CESS//CE				42
43	0	0	0	TOTAL DEBT SERVICE	0	0	0	_
44				TRANSFERRED TO OTHER FUNDS				44
45		0		Transfer to Conservation Grants Fund	0	0	0	
46	New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0	
47		0	0	Transfer to Working Lands Legacy Fund	0	0	0	
48		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	920,632	1,013,413	1,129,103	TOTAL EXPENDITURES	1,367,200	1,400,213	0	51
52				Ending balance (prior years)	0	0		52
53			0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	53
			•	December 1 for fishing a constant three	•	•	•	

0 Reserved for future expenditure
1,129,103 TOTAL REQUIREMENTS

	FORM LB-3	1		GENERAL FUND:	CON	IS SOIL AND WATER  SERVATION  TRICT	Page 6	•
				DETAILED EXPENDITURES	Good d	irt. Clean water.	4/26/2016	ļ t
		Historical Data		Land Management 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				1
2				Salaries and wages	0	0		2
3				Payroll liabilities (District share of taxes)	0	0		3
4				Employee benefits	0	0		4
5	NEW DEPT			Deferred compensation - Employer contribution	0	0		5
6	NO HISTORY			Temporary employees & interns	0	0		6
7				COLAs and merit increases for staff (incl taxes & def comp)	0	0		7
8				Compensated absences (annual leave) Salary adjustments (includes related taxes & def comp)	0	0		8
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	0.00	0.00	5.55	MATERIALS AND SERVICES	0.00	0.00	0.00	12
13		45,750	27 000	Contracted services	20,000	20,000		13
14		.0,.00	,	Partner support		20,000		14
15		4,566		Rent, utilities, telecomm, storage, maintenance				15
16		1,995		Fuel/maint/repair of District farm equipment	5,000	5,000		16
17		,		Rent space: meetings, workshops, events	,	•		17
18		677		Insurance				18
19		16,990		Office/farm supplies & non-capitalized equipment	5,000	5,000		19
20			0	Program supplies & non-capitalized equipment				20
21	NEW DEPT			Postage/delivery				21
22	NO HISTORY			Printing, production				22
23			0	Media, advertising, marketing				23
24				Dues, subscriptions, licenses				24
25				Staff training and related expenses				25
26				Director training and related expenses				26
27				Staff transportation & related expenses (not training related)				27
28				Director business expenses				28
29				Volunteer/cooperator recognition  Bank fees, interest paid				29 30
30		4.000	4,000	Scholarships	4,000	4.000		31
32	0	73,979	44,868	TOTAL MATERIALS AND SERVICES	34,000	34.000	0	32
33	Ů	10,010	44,000	CAPITAL OUTLAY	04,000	04,000	Ů	33
34		0	0	Office equipment				34
35	NEW DEPT	2.170		Field equipment				35
36	NO HISTORY	_,	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		Transfer to Conservation Grants Fund	0	0	0	45
46	NEW DEPT	New Fund FY 1617		Transfer to Conservation Loans Fund	0	0	0	46
47	NO HISTORY	0		Transfer to Working Lands Legacy Fund	0	0	0	47
48		0		Transfer to Building Reserve Fund	0	0	0	48
49	0	0	0	TOTAL TRANSFERS	0	0	0	49
50		<b>20.</b> 472	10.000	OPERATING CONTINGENCY	0	0	0	50
51	0	76,149	49,868	TOTAL EXPENDITURES	34,000	34,000	0	
52				Ending balance (prior years)				52
53			0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	
54		<b>20</b> 440	10.000	Reserved for future expenditure	0	0	0	54
55	0	76,149	49,868	TOTAL REQUIREMENTS	34,000	34,000	0	55

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

	FORM LB-31			GENERAL FUND:		S SOIL AND WATER  ISERVATION	Page 7	
				DETAILED EXPENDITURES		TRICT rt. Clean water.	4/26/2016	
		Historical Data		Not Allocated to Any Department	Budget	for fiscal year	2016-17	<u></u>
	Actual 2nd Preceding Year 2013/14	Actual 1st Preceding	Adopted Revised  Budget	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1	Year 2013/14	Year 2014/15	Year 2015/16	PERSONNEL SERVICES				1
2				Salaries and wages (0.0 FTE in FY 14-15)				2
3				Payroll liabilities (District share of taxes)				3
4				Employee benefits				4
5				Deferred compensation - Employer contribution				5
6				Temporary employees & interns				6
7				COLAs and merit increases for staff (incl taxes & def comp)				7
8				Compensated absences (annual leave)				8
9				Salary adjustments (includes related taxes & def comp)				9
10	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	10
11				Total FTE count for FY 14-15 is 0.0	0	0	0	11
12				MATERIALS AND SERVICES				12
13				Contracted services				13
14				Partner support				14
15				Rent, utilities, telecomm, storage, maintenance				15
16				Fuel/maint/repair of District farm equipment				16
17				Rent space: meetings, workshops, events				17
18				Insurance Office/farm supplies & non-capitalized equipment				18
19 20				Program supplies & non-capitalized equipment				19
21				Postage/delivery				20
22				Printing, production				22
23				Media, advertising, marketing				23
24				Dues, subscriptions, licenses				24
25				Staff training and related expenses				25
26				Director training and related expenses				26
27				Staff transportation & related expenses (not training related)				27
28				Director business expenses				28
29				Volunteer/cooperator recognition				29
30				Bank fees, interest paid				30
31				Scholarships				31
32	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	32
33				CAPITAL OUTLAY				33
34				Office equipment				34
35				Field equipment				35
36				Vehicles	_			36
37	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	_
38				DEBT SERVICE				38
39		0	0		0	0	0	_
40								40
41								41
42	0	0	0	TOTAL DEBT SERVICE	0	0	0	42
43 44	U	U	U	TRANSFERRED TO OTHER FUNDS	U	0	0	43
45	590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	302,445	0	_
	New Fund FY1617	32 1,942 New Fund FY1617	New Fund FY1617		360,000	302,443	0	
47	New Fund FY1415	75,000	0	Transfer to Working Lands Legacy Fund	39,500	50,000	0	
48	100,000	110,376	0	Transfer to Working Lands Legacy Fund  Transfer to Building Reserve Fund	45,000	100,000	0	
49	690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	452,445	0	
50	300,000	307,010	., ,	OPERATING CONTINGENCY	.5-1,000	.32,170	Ť	50
51	690,000	507,318	1,110 000	TOTAL EXPENDITURES	464.500	452,445	n	51
52	300,000	30.,0.0	.,,	Ending balance (prior years)	.3 1,000	.32,170	,	52
53		1,473,592	955 723	UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212	n	53
54		1,710,002	000,720	Reserved for future expenditure	345,000	345,000		54
	690,000	1,980,910	2 065 722	TOTAL REQUIREMENTS	1,651,552	1,638,657		55
55	090,000	1,300,910	2,005,723	I U I AL NEQUIREIVIEN 13	1,001,002	1,030,05/	U	55

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).

FORM I	D 10

# SPECIAL REVENUE FUND: CONSERVATION GRANTS FUND



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4/26/2016

_		Good dirt. Clean water.					4/26/2016	
		Historical Data			Budget for fiscal year 2		2016-17	
	Actual	Actual	Adopted Revised	DESCRIBERS and DECRIBEMENTS				
	2nd Preceding	1st Preceding	Budget	RESOURCES and REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
	Year 2013/14	Year 2014/15	Year 2015/16		Budget Officer	Dudget Office	J Governing Body	
1				RESOURCES				1
2	0		0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2
3	46,699	160.058		Beginning fund balance: Working capital (accrual basis)	312,153	450,000	0	
4	0	0		Cash to accrual conversion adjustment	0	0	0	_
5	590,000	321,942		Transferred from General Fund	380,000	302,445	0	
6	2,462	5,937		Milk Creek project grants (combined)	0	0	0	
7	1,651	18,000		OWEB Small Grants (combined) revenue for this FY	10,000	10,000	0	
8	0	0		OWRD grant for specific identified irrigation & riparian projects	300,000	0	0	_
9	20,347	0		Corral Creek project grants	0	0	0	_
	16,046	10,364		Other grants and reimbursements	0	0	0	_
10	,	10,364		Mt. Scott Creek project grants	0	0	0	_
11	31,300			1 7 0				
12	11,720	20,719		SEP funding for projects	0	0	0	
13	8,420	0	0	Other	0	0	0	13
					See Conservation	See Conservation	1	
14	55.000	59,300	133 200	Disbursements from DEQ CWSRF: loan # R22405	Loans Fund	Loans Fund	0	14
14	55,000	59,500	133,200	Disbuisements from DEQ CW3RF. loan # R22403	See Cons Loans	See Cons Loans	0	14
15	0	0	40 000	Disbursements from DEQ CWSRF: septic system repair loan	Fund	Fund	0	15
-10		•	10,000	Biobardomente nom BEQ errora : dopite dyetem repair toan	See Cons Loans	See Cons Loans		1.0
16	33,818	31,513	53 670	Conservation loans: repayments received from borrowers	Fund	Fund	0	16
10	33,010	,	55,070	Conservation loans, repayments received from borrowers	See Cons Loans	See Cons Loans	0	10
17	New program in FY1516	New program in FY1516	0	Septic system repair loans: repayments recv'd from borrowers	Fund	Fund	0	17
18	0	0		Interest from bank accounts	0	0	0	
19	817,463	627.833		Total resources, except taxes to be levied	1,002,153	762,445	0	
	017,403	. ,	1,264,733	,	1,002,133	762,449	0	
20	0	0		Taxes necessary to balance	0	0	0	_
21			0	Taxes collected in year levied TOTAL RESOURCES	-			_
22	817,463	627,833	1,264,753		1,002,153	762,445	0	_
23	105.000	00.400		REQUIREMENTS				23
24	185,036	98,433		Wildlife Habitat Conservation: grants, cost-share, contracts				24
25	128,551	188,588		Weed Management: grants, cost-share, contracts				25
26	91,550	123,317		Water Quality: grants, cost-share, contracts				26
27	10,425	93,151		Water Quantity: grants, cost-share, contracts				27
28	55,366	14,732	See lines 32-	Stormwater Management: grants, cost-share, contracts	Recate	egorized: See lin	es 32-36.	28
29	366	1,841	36.	Soil Quality & Soil Conservation: grants, cost-share, contracts				29
30	130,544	116,950		Partner Programs: grants, cost-share, contracts				30
				Conservation Loans: Water Quality, Water Quantity, Soil Quality	-			00
31	55,567							- 00
32		76,100		& Conservation, etc.				31
33			307,000	& Conservation, etc.	350,000	125,000	0	31
	This section left	This section left		& Conservation, etc. Grants and cost-share to Cooperators	,	,		31 32
34		This section left blank. These	232,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners	120,000	185,000	0	31 32 33
25	blank. These	This section left blank. These expenses were	232,000 250,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services	120,000 260,000	185,000 200,000	0	31 32 33 34
35	blank. These expenses were	This section left blank. These expenses were recategorized into	232,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners	120,000	185,000	0	31 32 33 34
	blank. These expenses were recategorized into the	This section left blank. These expenses were recategorized into the W's. See lines	232,000 250,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services	120,000 260,000	185,000 200,000	0	31 32 33 34
	blank. These expenses were	This section left blank. These expenses were recategorized into	232,000 250,000 5,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project	120,000 260,000 4,000	185,000 200,000 4,000	0 0	31 32 33 34 35
36	blank. These expenses were recategorized into the W's. See lines 24-31.	This section left blank. These expenses were recategorized into the W's. See lines 24-31.	232,000 250,000 5,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators	120,000 260,000 4,000 See Conservation Loans Fund	185,000 200,000 4,000 See Conservation Loans Fund	0 0 0	31 32 33 34 35
	blank. These expenses were recategorized into the	This section left blank. These expenses were recategorized into the W's. See lines	232,000 250,000 5,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project	120,000 260,000 4,000 See Conservation Loans Fund	185,000 200,000 4,000 See Conservation Loans Fund	0 0	31 32 33 34 35
36 37	blank. These expenses were recategorized into the W's. See lines 24-31.	This section left blank. These expenses were recategorized into the W's. See lines 24-31.	232,000 250,000 5,000 158,600	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other	120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans	185,000 200,000 4,000 See Conservation Loans Fund 0 See Cons Loans	0 0 0	31 32 33 34 35 36 37
36	blank. These expenses were recategorized into the W's. See lines 24-31.	This section left blank. These expenses were recategorized into the W's. See lines 24-31.	232,000 250,000 5,000 158,600	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators	120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund	185,000 200,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund	0 0 0	31 32 33 34 35 36 37
36 37 38	blank. These expenses were recategorized into the W's. See lines 24-31.	This section left blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516	232,000 250,000 5,000 158,600 0 40,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners	120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans	185,000 200,000 4,000 See Conservation Loans Fund O See Cons Loans Fund See Cons Loans	0 0 0 0	31 32 33 34 35 36 37
36 37	blank. These expenses were recategorized into the W's. See lines 24-31.	This section left blank. These expenses were recategorized into the W's. See lines 24-31.	232,000 250,000 5,000 158,600 0 40,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other	120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund	185,000 200,000 4,000 4,000 See Conservation Loans Fund O See Cons Loans Fund See Cons Loans Fund	0 0 0	31 32 33 34 35 36 37
36 37 38 39	blank. These expenses were recategorized into the W's. See lines 24-31.	This section left blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516	232,000 250,000 5,000 158,600 0 40,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees	120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans	185,000 200,000 4,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans	0 0 0 0 0 0	31 32 33 34 35 36 37 38
36 37 38 39	blank. These expenses were recategorized into the W's. See lines 24-31.  O  New program in FY1516  0	This section left blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  0	232,000 250,000 5,000 158,600 0 40,000	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees  DEQ CWSRF loan for septic repairs: principal + interest + fees	120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund	185,000 200,000 4,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund	0 0 0 0 0 0	31 32 33 34 35 36 37 38 39
36 37 38 39 40 41	blank. These expenses were recategorized into the W's. See lines 24-31.  New program in FY1516  0  0 0	This section left blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  0 0 0	232,000 250,000 5,000 158,600 0 40,000 0	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees	120,000 260,000 4,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 130,964	185,000 200,000 4,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 134,000	0 0 0 0 0 0 0	31 32 33 34 35 36 37 38 39
36 37 38 39 40 41 42	blank. These expenses were recategorized into the W's. See lines 24-31.  O  New program in FY1516  O  O  O  O  O  O  O	This section left blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  O O O O O O	232,000 250,000 5,000 158,600 0 40,000 0 0	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees  DEQ CWSRF loan for septic repairs: principal + interest + fees	120,000 260,000 4,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 130,964 0	185,000 200,000 4,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 134,000 0	0 0 0 0 0 0 0	31 32 33 34 35 36 37 38 39 40 41 42
36 37 38 39 40 41 42 43	blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  O O O O O O O	This section left blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  O  O  O  O  O	232,000 250,000 5,000 158,600 0 40,000 0 0 0	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees  DEQ CWSRF loan for septic repairs: principal + interest + fees  Inter-fund transfer to Conservation Loans Fund (new fund)	120,000 260,000 4,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund 130,964 0 0	185,000 200,000 4,000 4,000 See Conservation Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 134,000 0	0 0 0 0 0 0 0 0	31 32 33 34 35 36 37 38 39 40 41 42 43
36 37 38 39 40 41 42	blank. These expenses were recategorized into the W's. See lines 24-31.  O  New program in FY1516  O  O  O  O  O  O  O	This section left blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  O O O O O O	232,000 250,000 5,000 158,600 0 40,000 0 0 0	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees  DEQ CWSRF loan for septic repairs: principal + interest + fees  Inter-fund transfer to Conservation Loans Fund (new fund)  Total Expenses (See note on line 16)	120,000 260,000 4,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 130,964 0	185,000 200,000 4,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 134,000 0	0 0 0 0 0 0 0	31 32 33 34 35 36 37 38 39 40 41 42 43
36 37 38 39 40 41 42 43 44	blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  O O O O O O O	This section left blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  O  O  O  O  O	232,000 250,000 5,000 158,600 0 40,000 0 0 0 0 992,600	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees  DEQ CWSRF loan for septic repairs: principal + interest + fees  Inter-fund transfer to Conservation Loans Fund (new fund)  Total Expenses (See note on line 16)  UNAPPROPRIATED ENDING FUND BALANCE (funds needed	120,000 260,000 4,000 See Conservation Loans Fund  O See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 130,964 0 864,964	185,000 200,000 4,000 4,000 See Conservation Loans Fund  O See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 134,000 0 648,000	0 0 0 0 0 0 0 0 0 0 0	31 32 33 34 35 36 37 38 39 40 41 42 43
36 37 38 39 40 41 42 43	blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  O O O O O O O	This section left blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  O  O  O  O  O	232,000 250,000 5,000 158,600 0 40,000 0 0 0 992,600	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees  DEQ CWSRF loan for septic repairs: principal + interest + fees  Inter-fund transfer to Conservation Loans Fund (new fund)  Total Expenses (See note on line 16)  UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	120,000 260,000 4,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund 130,964 0 0	185,000 200,000 4,000 4,000 See Conservation Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 134,000 0	0 0 0 0 0 0 0 0	31 32 33 34 35 36 37 38 39 40 41 42 43
36 37 38 39 40 41 42 43 44	blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  O O O O O O O	This section left blank. These expenses were recategorized into the W's. See lines 24-31.  O New program in FY1516  O  O  O  O  O	232,000 250,000 5,000 158,600 0 40,000 0 0 0 992,600	& Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees  DEQ CWSRF loan for septic repairs: principal + interest + fees  Inter-fund transfer to Conservation Loans Fund (new fund)  Total Expenses (See note on line 16)  UNAPPROPRIATED ENDING FUND BALANCE (funds needed	120,000 260,000 4,000 See Conservation Loans Fund  O See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 130,964 0 864,964	185,000 200,000 4,000 4,000 See Conservation Loans Fund  O See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 134,000 0 648,000	0 0 0 0 0 0 0 0 0 0 0	31 32 33 34 35 36 37 38 39 40 41 42 43

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.

	LB	

# SPECIAL REVENUE FUND: CONSERVATION LOANS FUND

CONSERVATION
DISTRICT
Good dirt. Clean water.

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				CONSERVATION LOANS FUND	DIST Good di	TRICT	4/26/2016	1
. [		Historical Data	1			for fiscal year	2016-17	
	Actual	Actual	Adopted Revised	RESOURCES and REQUIREMENTS	Proposed by	Approved by	Adopted by	
	2nd Preceding	1st Preceding	Budget	NEODONOLO GITA NEGOTIALINE	Budget Officer	Budget Cmte	Governing Body	
1	Year 2013/14	Year 2014/15	Year 2015/16	RESOURCES				1
-	NEW FUND	NEW FUND	NEW FUND	RESOURCES				+-
2	NO HISTORY	NO HISTORY	NO HISTORY	Beginning Fund Balance:	0	0	0	2
3	0	0	0	Cash on hand (cash basis) <b>or</b>	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
	<u> </u>			Transferred from Conservation Grants Fund: Conservation Ioan				Ħ
				Borrower repayments made from start of loan program through				
6	0	0	0	6/30/16	130,964	134,000	0	6
7	0	0	0	Transferred from General Fund	0	0	0	7
	NEW FUND	NEW FUND	NEW FUND	Disbursements from DEQ CWSRF: loan # R22405 conservation				
8	NO HISTORY	NO HISTORY	NO HISTORY	projects & equipment loans	73,900	19,080	0	8
	NEW FUND	NEW FUND	NEW FUND	Disbursements from DEQ CWSRF: loan #R22406 septic repair	57.000	F7 000		
9	NO HISTORY	NO HISTORY	NO HISTORY	loans to residential homeowners  Disbursements from DEQ CWSRF; new loan for conservation	57,000	57,000	0	9
10	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	projects & equipment loans	100,000	150,000	0	10
10	NEW FUND	NEW FUND	NEW FUND	projecto a equipment realis	100,000	100,000	<u> </u>	10
11	NO HISTORY	NO HISTORY	NO HISTORY	Conservation loans: principal received from borrowers	37,830	37,830	0	11
40	NEW FUND	NEW FUND	NEW FUND	Conservation loans: interest received from borrowers	2 140	2 140	0	40
12	NO HISTORY NEW FUND	NO HISTORY NEW FUND	NO HISTORY NEW FUND	Conservation loans. Interest received from borrowers	2,140	2,140	0	12
13	NO HISTORY	NO HISTORY	NO HISTORY	Septic system repair loans: principal recv'd from borrowers	3,500	3,500	0	13
	NEW FUND	NEW FUND	NEW FUND				_	
14	NO HISTORY NEW FUND	NO HISTORY NEW FUND	NO HISTORY	Septic system repair loans: interest rec'vd from borrowers	105	105	0	14
15	NO HISTORY	NO HISTORY	NEW FUND NO HISTORY	Interest from bank accounts	0	0	0	15
	NEW FUND	NEW FUND	NEW FUND					
16	NO HISTORY	NO HISTORY	NO HISTORY	Other	0	0	0	16
17	0	0	0		0	0	0	17
18 19	0	0	0		0	0	0	18 19
21	0	0	Ö	Total resources, except taxes to be levied	405,439	403,655	0	21
22	0	0	0	Taxes necessary to balance	0	0	0	22
23	0	0	0	Taxes collected in year levied	0	0	0	23
24	0	0	0	TOTAL RESOURCES	405,439	403,655	0	24
25				REQUIREMENTS				25
	NEW FUND	NEW FUND	NEW FUND	Concernation leans to Connerators	204 202	272.000	_	000
26	NO HISTORY NEW FUND	NO HISTORY NEW FUND	NO HISTORY NEW FUND	Conservation loans to Cooperators	221,300	273,900	0	26
27	NO HISTORY	NO HISTORY	NO HISTORY	Residential septic system repair loans to homeowners	57,000	57,000	0	27
28	NO HISTORY	NO HISTORY	NO HISTORY	DEQ CWSRF loan # R22405: principal + interest + fees paid	0	0	0	28
	NEW FUND	NEW FUND	NEW FUND	DEO CWSDE loan (contin ropairs): principal Lintercot Lifese and		•	_	20
29	NO HISTORY NEW FUND	NO HISTORY NEW FUND	NO HISTORY NEW FUND	DEQ CWSRF loan (septic repairs): principal + interest + fees paid	0	0	0	29
30	NO HISTORY	NO HISTORY	NO HISTORY		0	0	0	30
	NEW FUND	NEW FUND	NEW FUND	011			_	
31	NO HISTORY	NO HISTORY	NO HISTORY	Other	0	0	0	31
32	0	0	0		0	0	0	
34	0	0	0		0	0	0	_
35	0	0		Total Expenses	278,300	330,900	0	
	_			UNAPPROPRIATED ENDING FUND BALANCE (funds needed	,	,		$\Box$
36	0	0	-	from July-November 2017)	105,212	50,828	0	36
37	0	0	_	Reserved for future expenditure	21,927	21,927	0	
38	0	0	0	TOTAL REQUIREMENTS	405,439	403,655	0	38

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.

FORM LB-10

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



Page 10

				WORKING LANDS LEGACT FUND		I'RIC'I' irt. Clean water.		
							4/26/2016	
	Historical Data				Budget	for fiscal year	2016-17	
	Actual	Actual	Adopted Revised	RESOURCES and REQUIREMENTS	Proposed by	Approved by	Adopted by	
	2nd Preceding	1st Preceding	Budget	RESOURCES and REQUIREMENTS	Budget Officer	Budget Cmte	Governing Body	
	Year 2013/14	Year 2014/15	Year 2015/16		Dauget Silles	Daaget Oo	coroning 200,	
1				RESOURCES				1
2								2
3		0		Beginning fund balance: Cash on hand (cash basis) or	0	0	0	3
4	<u> </u>	0		Beginning fund balance: Working capital (accrual basis)	25,000	25,000	0	4
5		0	0	Earning from temporary investments	0	0	0	5
6	<u> </u>	75,000	0	Transferred from General Fund	39,500	50,000	0	6
7	NEW FUND	0	0	Interest	0	0	0	7
8	NO HISTORY	0	0	Donations to acquire land and/or cons. easements	0	0	0	8
9	<u> </u>	0	0	Grants to acquire land and/or conservation easements	1,030,735	1,030,735	0	9
10	L	75,000	72,500	Total resources, except taxes to be levied	1,095,235	1,105,735	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	1,105,735	0	13
14				REQUIREMENTS				14
15	<u> </u>	0		Purchase/acquire conservation easements	0	0	0	15
16	<u> </u>	0	5,000	Purchase/acquire land for conservation	943,875	943,875	0	16
				Capital outlay (improve/maintain property and easements,				
17	<u> </u>	0	0	related costs)	0	0	0	17
	NEW FUND			Materials and services, including transaction fees, recording				
18	NO HISTORY	2,500	•	of easements, legal fees, bank fees, etc.	25,000	25,000	0	18
19	<u> </u>	0	0		0	0	0	19
20	<u> </u>	0	0		0	0	0	20
21	<u> </u>	0	0		0	0	0	21
22	<u> </u>	0	0		0	0	0	22
23		0	0		0	0	0	23
24	0	2,500	47,500	Total Expenses	968,875	968,875	0	24
				UNAPPROPRIATED ENDING FUND BALANCE (funds				
25	0	72,500		needed from July-November 2017)	0	0	0	25
26	0	0	,	Reserved for future expenditure	126,360	136,860	0	26
27	0	75,000	72,500	TOTAL REQUIREMENTS	1,095,235	1,105,735	0	27

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

ı	FORM LB-11	DEWEN VEAD COAT		RESERVE FUND:	CONS	IL AND WATER ERVATION	Page 11	
	REVIEW YEAR: 2017 This reserve fund must be reviewed and continued, or abolished,			serve fund must be reviewed and continued, or abolished,  Building Reserve Fund		DISTRICT Good dirt. Clean water.		-
		by 2017 Historical Data		•			4/26/2016	4
				This fund is authorized and established by resolution in 2007 for	Budget for fiscal year 2016-17			+
	Actual	Actual	Adopted Revised	the following specified purpose:  Leasing, acquiring, constructing, remodeling, or making capital	Proposed by	Approved by	Adopted by Governing	ا ار
	2nd Preceding Year 2013/14	1st Preceding Year 2014/15	Budget Year 2015/16	improvements to property of CSWCD	Budget Officer	Budget Cmte	Body	
1	10ai 2013/14	10ai 2014/13	10ai 2013/10	RESOURCES				1
2	418,314	95,336	0	Beginning fund balance: Cash on hand (cash basis) <b>or</b>	0	0	0	2
3	0	0		Beginning fund balance: Working capital (accrual basis)	73,127	73,127	0	3
4	0	0		Earning from temporary investments	0	0	0	4
5	100,000	110,376	0	Transferred from General Fund	45,000	100,000	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	173,127	0	9
10			0	Taxes necessary to balance	0	0	0	10
11	0			Taxes collected in year levied	0	0	0	11
12	846,274	206,291	385,808	TOTAL RESOURCES	118,127	173,127	0	12
13				REQUIREMENTS				13
14	0	0		Acquire/improve real property, build facilities, related costs	75,000	75,000	0	14
15	0	0	0	Bank fees	0	0	0	15
				Capital outlay (acquire/improve property, build facilities,				
16	698,066	1,000		related costs)	30,000	30,000	0	
17	14,861	1,914	120	Materials and services, including bank fees	10,000	10,000	0	
18	0	0	1,650	, ,	0	0	0	18
19	38,011	27,854	,	Debt service: Beavercreek farm loan principal + interest	0	0	0	19
20	0	12,521	248,900	Debt service: Beavercreek farm loan pay-off (princip + int)	0	0	0	
21	0	0	0		0	0	0	
22	750,938	43,289	312,681	Total Expenses	115,000	115,000	0	22
				UNAPPROPRIATED ENDING FUND BALANCE (funds				
23	0	163,002		needed from July-November 2017)	3,127	58,127	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	173,127	0	25

# **Budget worksheets**

## **GENERAL FUND**

Worksheet

### Clackamas County SWCD

4/26/2016 **Historical Data Budget for Next Year 2016-17** RESOURCE DESCRIPTION Adopted Revised Actual Actual Proposed by Approved by Budget Adopted by Governing 2nd Preceding 1st Preceding Budget **Budget Officer** Cmte Body Year 2013/14 Year 2014/15 Year 2015/16 Beginning Fund Balance: 1 Available cash on hand (cash basis) or 2 2 3 1.541.923 1.351.366 1,473,592 Net working capital (accrual basis) 975.736 975.736 3 Previously levied taxes estimated to be received 4 4 5 5 6 **OTHER RESOURCES** 6 7,500 Interest income 7 7,505 7,153 7.500 7.500 7 3,000 3.851 5.342 Grant income to General Fund 8 8 9 Cash to accrual conversion adjustment 0 0 9 135,000 Other income 0 0 10 10 50,000 50,000 50,900 OWEB/ODA grant: TA/LMA 50,900 50.900 11 11 12 20,930 20.930 21,774 OWEB/ODA grant: District Operations & Admin 21.774 21.774 12 13 0 Water Environment Services (riparian outreach/restor.) 13 14 14 1,911 1,331 1,000 Reimbursements 0 3,300 3,300 15 835 200 3,000 Rental/donations received re: farm equipment lent out 15 31.037 29,551 Cooperative Weed Mgmt Area partnership: 4 County 10.500 10.500 16 16 17 17 Cooperative Weed Mgmt Area partnership: Col Gorge 10,500 10,500 7.000 18 18 Cooperative Weed Mgmt Area support: BLM 7.000 19 CRISP partner: PGE 431.250 431.250 19 10,000 CRISP partner: BLM 10,000 20 20 21 21 CRISP partner: Metro 30,000 30,000 22 WeedWise funding from partner: BLM 10.000 10.000 22 0 Clackamas River Water Providers MOA 23 23 20,000 26.499 OACD/NOWC 24 24 0 **0** 25 1.626.104 1.485.868 **1.754.158** Total resources, except taxes to be levied 1.568.460 1.568.460 25 0 26 26 2,055,480 Taxes necessary to balance 2,101,077 2,119,195 1.995.555 27 27 1,873,872 Taxes collected in year levied 3,499,976 3.481.423 3.809.638 TOTAL RESOURCES 3,669,537 3,687,655 0 28

4/26/2016

### **Conservation Grants Fund**

Clackamas County SWCD

Worksheet This is a special fund

		Historical Data			Budge	t for Next Year	2016-17	
	Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	RESOURCE AND REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				RESOURCES				1
2				Beginning Fund Balance:				2
3	0 46,699	160,058	(96 770)	Cash on hand (cash basis) or	212.152	450,000		3
4 5	40,099	100,058		Working capital Cash to accrual conversion adjustment	312,153 0	450,000		4 5
6	590,000	321,942		Transferred from General Fund	380,000	302,445		6
7	2,462	2,432	3,058	Milk Creek project grant: OWEB restoration grant	0	0		7
8	0	3,505		Milk Creek project grant: DEQ 319	0	0		8
9	1,651	18,000		OWEB Small Grants (combined) revenue for this FY	10,000	10,000		9
10	20,347	0		OWRD grant for specific identified irrigation & riparian projects	300,000	0		10 11
11	16,046	10,364		Corral Creek project grants Other grants and reimbursements	0			12
13	31,300	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 Loans Fund See Cons Loans	See Conservation Loans Fund See Cons Loans		16
17			40,000	Disbursements from DEQ CWSRF: septic system repair loan	Fund	Fund		17
18	32,765	31,513	51,275	Conservation loans: principal received from borrowers	See Cons Loans Fund See Cons Loans	Fund		18
19	1,053	0	2,395	Conservation loans: interest received from borrowers	Fund	Fund		19
-	New program in FY1516	New program in FY1516	0	Continuo santano sono in loggio a maine in al seguid from horsossono	See Cons Loans	See Cons Loan Fund		-
20	New program in FY1516	New program in FY1516		Septic system repair loans: principal recv'd from borrowers  Septic system repair loans: interest rec'vd from borrowers	Fund See Cons Loans Fund			20
22	0			Interest from bank accounts				22
23	817,463	627,833		Total resources, except taxes to be levied	1,002,153	762,445	0	_
24	0	0		,				24
24 25	0	0	0	Taxes collected in year levied	1 002 153	762 445	0	25
24			0		1,002,153	762,445	0	25
24 25 26	0	0	0	Taxes collected in year levied TOTAL RESOURCES	1,002,153	762,445	0	25 26
24 25 26 27 28 29	0 817,463 185,036 128,551	98,433 188,588	0	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts	1,002,153	762,445	0	25 26 27 28 29
24 25 26 27 28 29 30	0 817,463 185,036 128,551 91,550	98,433 188,588 123,317	0	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts	1,002,153	762,445	0	25 26 27 28 29 30
24 25 26 27 28 29 30 31	0 817,463 185,036 128,551 91,550 10,425	98,433 188,588 123,317 93,151	0	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts Weed Management: grants, cost-share, contracts Water Quality: grants, cost-share, contracts Water Quantity: grants, cost-share, contracts		,		25 26 27 28 29 30 31
24 25 26 27 28 29 30 31 32	0 817,463 185,036 128,551 91,550 10,425 55,366	98,433 98,433 188,588 123,317 93,151 14,732	0 1,264,753	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts  Water Quantity: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts		762,445		25 26 27 28 29 30 31 32
24 25 26 27 28 29 30 31	0 817,463 185,036 128,551 91,550 10,425	98,433 188,588 123,317 93,151	0 1,264,753 Recategorized: See	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts  Water Quantity: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Soil Quality & Soil Conservation: grants, cost-share, contracts		,		25 26 27 28 29 30 31
24 25 26 27 28 29 30 31 32 33	0 817,463 185,036 128,551 91,550 10,425 55,366 366	98,433 98,433 188,588 123,317 93,151 14,732 1,841	0 1,264,753 Recategorized: See	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts  Water Quantity: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts		,		25 26 27 28 29 30 31 32 33
24 25 26 27 28 29 30 31 32 33 34	0 817,463 185,036 128,551 91,550 10,425 55,366 366 130,544	98,433 188,588 123,317 93,151 14,732 1,841 116,950	0 1,264,753 Recategorized: See	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts Weed Management: grants, cost-share, contracts Water Quality: grants, cost-share, contracts Water Quantity: grants, cost-share, contracts Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality		,		25 26 27 28 29 30 31 32 33 34
24 25 26 27 28 29 30 31 32 33 34 35 36	0 817,463 185,036 128,551 91,550 10,425 55,366 366 130,544 55,567	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950	0 1,264,753 Recategorized: See lines 36-40.	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts Weed Management: grants, cost-share, contracts Water Quality: grants, cost-share, contracts Water Quantity: grants, cost-share, contracts Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. Grants and cost-share to Cooperators Grants and contracts to Partners	Recat 350,000 120,000	egorized: See lii 125,000 185,000		25 26 27 28 29 30 31 32 33 34 35 36
24 25 26 27 28 29 30 31 32 33 34 35 36 37	0 817,463 185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were	98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were	0 1,264,753 Recategorized: See lines 36-40.	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts  Water Quantity: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Soil Quality & Soil Conservation: grants, cost-share, contracts  Partner Programs: grants, cost-share, contracts  Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services	350,000 120,000 260,000	egorized: See lii  125,000  185,000  200,000		25 26 27 28 29 30 31 32 33 34 35 36 37
24 25 26 27 28 29 30 31 32 33 34 35 36 37	0 817,463 185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the	0 1,264,753 Recategorized: See lines 36-40.	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts Weed Management: grants, cost-share, contracts Water Quality: grants, cost-share, contracts Water Quantity: grants, cost-share, contracts Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. Grants and cost-share to Cooperators Grants and contracts to Partners	350,000 120,000 260,000 4,000	egorized: See lii 125,000 185,000		25 26 27 28 29 30 31 32 33 34 35 36
24 25 26 27 28 29 30 31 32 33 34 35 36 37	0 817,463 185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28-	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-	0 1,264,753 Recategorized: See lines 36-40.	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts  Water Quantity: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Soil Quality & Soil Conservation: grants, cost-share, contracts  Partner Programs: grants, cost-share, contracts  Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services	350,000 120,000 260,000	egorized: See lii  125,000 185,000 200,000 4,000 See Conservation		25 26 27 28 29 30 31 32 33 34 35 36 37
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	0 817,463 185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28- 35.	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.	0 1,264,753 Recategorized: See lines 36-40. 307,000 232,000 250,000 5,000	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts  Water Quantity: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Soil Quality & Soil Conservation: grants, cost-share, contracts  Partner Programs: grants, cost-share, contracts  Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators	350,000 120,000 260,000 4,000 See Conservation Loans Fund	125,000 185,000 200,000 4,000 See Conservation Loans Fund		25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	0 817,463 185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28-	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.	307,000 232,000 5,000	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts Weed Management: grants, cost-share, contracts Water Quality: grants, cost-share, contracts Water Quantity: grants, cost-share, contracts Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. Grants and cost-share to Cooperators Grants and contracts to Partners Contracted services Milk Creek Meadowbrook project	350,000 120,000 260,000 4,000 See Conservation Loans Fund	125,000 185,000 200,000 4,000 See Conservation Loans Fund		25 26 27 28 29 30 31 32 33 34 35 36 37 38
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	0 817,463 185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28- 35.	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.	0 1,264,753 Recategorized: See lines 36-40. 307,000 232,000 250,000 5,000	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts  Water Quantity: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Soil Quality & Soil Conservation: grants, cost-share, contracts  Partner Programs: grants, cost-share, contracts  Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators	350,000 120,000 260,000 4,000 See Conservation Loans Fund See Cons Loans Fund	egorized: See lin  125,000 185,000 200,000 4,000 See Conservation Loans Fund See Cons Loans Fund		25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	0 817,463 185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28- 35.	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.	0 1,264,753 Recategorized: See lines 36-40. 307,000 232,000 250,000 5,000 158,600 0 40,000	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts  Water Quantity: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Soil Quality & Soil Conservation: grants, cost-share, contracts  Partner Programs: grants, cost-share, contracts  Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other	Recat  350,000 120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund	egorized: See lii  125,000 185,000 200,000 4,000 See Conservation Loans Fund  0 See Cons Loans Fund See Cons Loans Fund		25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	0 817,463  185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	0 1,264,753 Recategorized: See lines 36-40. 307,000 232,000 250,000 5,000 158,600 0 40,000	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts  Water Quantity: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Soil Quality & Soil Conservation: grants, cost-share, contracts  Partner Programs: grants, cost-share, contracts  Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees	Recat  350,000 120,000 260,000 4,000 See Conservation Loans Fund O See Cons Loans Fund See Cons Loans Fund See Cons Loans	egorized: See lii  125,000 185,000 200,000 4,000 See Conservation Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans		25 26 27 28 29 30 31 32 33 34 35 36 37 38 39
24 25 26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42	0 817,463  185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	307,000 232,000 5,000 40,000 0	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts Weed Management: grants, cost-share, contracts Water Quality: grants, cost-share, contracts Water Quantity: grants, cost-share, contracts Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. Grants and cost-share to Cooperators Grants and contracts to Partners Contracted services Milk Creek Meadowbrook project  Conservation loans to Cooperators Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees	Recat  350,000 120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund	egorized: See lin  125,000 185,000 200,000 4,000 See Conservation Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund		25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	0 817,463  185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	307,000 232,000 5,000 40,000 0	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts  Weed Management: grants, cost-share, contracts  Water Quality: grants, cost-share, contracts  Water Quantity: grants, cost-share, contracts  Stormwater Management: grants, cost-share, contracts  Soil Quality & Soil Conservation: grants, cost-share, contracts  Partner Programs: grants, cost-share, contracts  Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.  Grants and cost-share to Cooperators  Grants and contracts to Partners  Contracted services  Milk Creek Meadowbrook project  Conservation loans to Cooperators  Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees	Recat  350,000 120,000 260,000 4,000 See Conservation Loans Fund O See Cons Loans Fund See Cons Loans Fund See Cons Loans	egorized: See lii  125,000 185,000 200,000 4,000 See Conservation Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans		25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
24 25 26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43	0 817,463  185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	0 1,264,753  Recategorized: See lines 36-40.  307,000 232,000 250,000 5,000  158,600 0 40,000 0 0	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts Weed Management: grants, cost-share, contracts Water Quality: grants, cost-share, contracts Water Quantity: grants, cost-share, contracts Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. Grants and cost-share to Cooperators Grants and contracts to Partners Contracted services Milk Creek Meadowbrook project  Conservation loans to Cooperators Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees  DEQ CWSRF loan for septic repairs: principal + interest + fees Inter-fund transfer to Conservation Loans Fund (new fund)	Recat  350,000 120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund	egorized: See lin  125,000 185,000 200,000 4,000 See Conservation Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund		25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43
24 25 26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	0 817,463  185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	0 1,264,753  Recategorized: See lines 36-40.  307,000 232,000 250,000 5,000  158,600 0 40,000 0 0	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts Weed Management: grants, cost-share, contracts Water Quality: grants, cost-share, contracts Water Quantity: grants, cost-share, contracts Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. Grants and cost-share to Cooperators Grants and contracts to Partners Contracted services Milk Creek Meadowbrook project  Conservation loans to Cooperators Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees Inter-fund transfer to Conservation Loans Fund (new fund)  Total Expenses (See note on line 16)	Recat  350,000 120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund	egorized: See lin  125,000 185,000 200,000 4,000 See Conservation Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund		25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47
24 25 26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	0 817,463  185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	0 1,264,753  Recategorized: See lines 36-40.  307,000 232,000 250,000 5,000  158,600 0 40,000 0 992,600 141,189	Taxes collected in year levied  TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts Weed Management: grants, cost-share, contracts Water Quality: grants, cost-share, contracts Water Quantity: grants, cost-share, contracts Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. Grants and cost-share to Cooperators Grants and contracts to Partners Contracted services Milk Creek Meadowbrook project  Conservation loans to Cooperators Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees Inter-fund transfer to Conservation Loans Fund (new fund)  Total Expenses (See note on line 16)  UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	Recat  350,000 120,000 260,000 4,000 See Conservation Loans Fund 0 See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 130,964	egorized: See lii  125,000 185,000 200,000 4,000 See Conservation Loans Fund OSee Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 134,000	nes 36-40.	25 26 27 28 29 30 31 32 33 34 35 36 39 40 41 42 43 44 45 46 47 48
24 25 26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	0 817,463  185,036 128,551 91,550 10,425 55,366 366 130,544 55,567 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	98,433 98,433 188,588 123,317 93,151 14,732 1,841 116,950 76,100 This section left blank. These expenses were recategorized into the W's. See lines 28-35.  0 New program in FY1516	0 1,264,753  Recategorized: See lines 36-40.  307,000 232,000 250,000 5,000  158,600 0 40,000 0 992,600 141,189 130,964	Taxes collected in year levied TOTAL RESOURCES  REQUIREMENTS  Wildlife Habitat Conservation: grants, cost-share, contracts Weed Management: grants, cost-share, contracts Water Quality: grants, cost-share, contracts Water Quantity: grants, cost-share, contracts Stormwater Management: grants, cost-share, contracts Soil Quality & Soil Conservation: grants, cost-share, contracts Partner Programs: grants, cost-share, contracts Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc. Grants and cost-share to Cooperators Grants and contracts to Partners Contracted services Milk Creek Meadowbrook project  Conservation loans to Cooperators Other  Residential septic system repair loans to homeowners  DEQ CWSRF loan # R22405: principal + interest + fees Inter-fund transfer to Conservation Loans Fund (new fund)  Total Expenses (See note on line 16) UNAPPROPRIATED ENDING FUND BALANCE (funds needed	Recat  350,000 120,000 260,000 4,000 See Conservation Loans Fund O See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 4,000 See Cons Loans Fund See Cons Loans Fund 864,964	egorized: See lii  125,000 185,000 200,000 4,000 4,000 See Conservation Loans Fund See Cons Loans Fund See Cons Loans Fund See Cons Loans Fund 134,000  114,445	nes 36-40.	25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

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.

4/26/2016

### **Conservation Loans Fund**

**Clackamas County SWCD** 

Worksheet

This is a special fund

**Historical Data** Budget for Next Year 2016-17 RESOURCE AND REQUIREMENTS Actual Actual Adopted Revised Proposed by Approved by Adopted by DESCRIPTION 2nd Preceding 1st Preceding Budget **Budget Officer Budget Cmte** Governing Body Year 2013/14 Year 2014/15 Year 2015/16 RESOURCES NEW FUND NEW FUND NEW FUND 2 2 NO HISTORY NO HISTORY NO HISTORY Beginning Fund Balance: 0 0 Cash on hand (cash basis) or 0 3 0 3 NEW FUND NEW FLIND NEW FUND 0 n n NO HISTORY NO HISTORY NO HISTORY Working capital 5 0 Cash to accrual conversion adjustment 0 0 0 5 Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16 130,964 134,000 6 Transferred from General Fund 7 7 0 Disbursements from DEQ CWSRF: loan # R22405 conservation NEW FUND NEW FUND NEW FUND NO HISTORY NO HISTORY NO HISTORY projects & equipment loans 73,900 19,080 8 8 Disbursements from DEQ CWSRF: loan #R22406 septic repair NEW FUND NEW FUND NEW FUND NO HISTORY NO HISTORY NO HISTORY 57,000 loans to residential homeowners 57,000 9 Disbursements from DEQ CWSRF: new loan for conservation NEW FUND NEW FUND **NEW FUND** NO HISTORY NO HISTORY NO HISTORY 100,000 150,000 projects & equipment loans 10 10 NEW FUND NEW FUND NEW FUND Conservation loans: principal received from borrowers 37,830 37,830 11 11 NO HISTORY NO HISTORY NO HISTORY NEW FUND NEW FUND NEW FUND Conservation loans: interest received from borrowers 2 140 2 140 12 12 NO HISTORY NO HISTORY NO HISTORY NEW FUND NEW FUND NEW FUND 3,500 3,500 NO HISTORY NO HISTORY NO HISTORY Septic system repair loans: principal recv'd from borrowers 13 NEW FUND NEW FUND NEW FUND Septic system repair loans: interest rec'vd from borrowers 105 105 14 NO HISTORY NO HISTORY NO HISTORY NEW FUND NEW FUND NEW FUND 0 0 Interest from bank accounts NO HISTORY NO HISTORY NO HISTORY 15 15 NEW FUND NEW FUND NEW FUND 0 0 16 16 NO HISTORY NO HISTORY NO HISTORY 0 0 17 17 0 0 18 18 19 0 0 19 0 0 Total resources, except taxes to be levied 405,439 403,655 0 20 20 21 Taxes necessary to balance 21 0 Taxes collected in year levied 22 22 0 TOTAL RESOURCES 23 n n 405.439 403.655 0 23 REQUIREMENTS 24 24 NEW FUND NEW FUND **NEW FUND** NO HISTORY Conservation loans to Cooperators 221.300 273.900 25 NO HISTORY NO HISTORY 25 NEW FUND NEW FUND NEW FUND 26 Residential septic system repair loans to homeowners 57,000 57,000 26 NO HISTORY NO HISTORY NO HISTORY NEW FUND NEW FUND NEW FUND DEQ CWSRF loan # R22405: principal + interest + fees paid 0 27 NO HISTORY NO HISTORY NO HISTORY NEW FUND NEW FUND NEW FUND DEQ CWSRF loan (septic repairs): principal + interest + fees paid 0 28 NO HISTORY NO HISTORY NO HISTORY 28 NEW FUND NEW FUND NEW FUND 29 29 NO HISTORY NO HISTORY NO HISTORY NEW FUND NEW FUND NEW FUND 0 Other 30 NO HISTORY NO HISTORY NO HISTORY 30 31 31 32 32 33 33 0 0 278,300 330.900 0 0 Total Expenses 34 34 UNAPPROPRIATED ENDING FUND BALANCE (funds needed 0 from July-November 2017) O 0 105 212 0 50 828 35 35 0 0 0 Reserved for future expenditure 21,927 21,927 0 36 36 0 TOTAL REQUIREMENTS 405,439 37 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**

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# **Working Lands Legacy Fund**

Worksheet Clackamas County SWCD

4/26/2016

	Historical Data			orical Data RESOURCE AND REQUIREMENTS		for Next Year	2016-17	
	Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	DESCRIPTION	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				Working capital (accrual basis)	25,000	25,000		4
5	<u> </u>		0	Earning from temporary investments				5
6	NEW FUND	75,000		Transferred from General Fund	39,500	50,000		6
7	NO HISTORY			Interest				7
8	<u> </u>			Donations to acquire land and/or cons. easements				8
9				Grants to acquire land and/or conservation easements	1,030,735	1,030,735		9
10		75,000	72,500	Total resources, except taxes to be levied	1,095,235	1,105,735	0	10
11				Taxes necessary to balance				11
12				Taxes collected in year levied				12
13	0	75,000	72,500	TOTAL RESOURCES	1,095,235	1,105,735	0	13
14				REQUIREMENTS				14
_ ا	NEW FUND	0	00.000	Durah and Januarian and a stine and a stine				
15	NO HISTORY	0		Purchase/acquire conservation easements	0.40.075	0.40.075		15
16			5,000	Purchase/acquire land for conservation	943,875	943,875		16
17		0	0	Capital outlay (improve/maintain property and easements, related costs)				17
<u> </u>				Materials and services, including transaction fees,				<del>                                     </del>
18		2,500	22,500	recording of easements, legal fees, bank fees, etc.	25,000	25,000		18
19								19
20								20
21								21
22								22
23								23
24	0	2,500	47,500	Total Expenses	968,875	968,875	0	24
25	0	72,500	0	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2017)	0	0	0	25
26	0	0	_	Reserved for future expenditure	126,360	136,860	0	26
27	0	75,000	72,500	TOTAL REQUIREMENTS	1,095,235	1,105,735	0	27

## **FORM LB-11 Worksheet**

This fund is authorized and established by resolution in 2007 for the following specified purpose:
Leasing, acquiring, constructing, remodeling, or

**RESERVE FUND** 

## Building Reserve Fund Worksheet

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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

	making capital improvements to property of CSWCD		of CSWCD	RESOURCE AND REQUIREMENTS	Clackamas C	ounty SWCD	4/26/2016	
	Historical Data				Budge	et for Next Year 2	016-17	
	Actual 2nd Preceding	Actual 1st Preceding	Adopted Revised Budget	DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
$\vdash$	Year 2013/14	Year 2014/15	Year 2015/16	RESOURCES				
1		25.000		Beginning Fund Balance:				1
2	418,314	95,336	400.000	Cash on hand (cash basis) or	70.407	70.407		2
3			163,002	Working capital (accrual basis)	73,127	73,127		3
4	100.000	440.0=0		Earning from temporary investments		100.000		4
5	100,000	110,376		Transferred from General Fund	45,000	100,000		5
6	460	579	1,156	Interest				6
7	327,500			Long-term debt proceeds				7
8				Other income: sale of property				8
9	846,274	206,291	385,808	Total resources, except taxes to be levied	118,127	173,127	0	9
10				Taxes necessary to balance				10
11				Taxes collected in year levied				11
12	846,274	206,291	385,808	TOTAL RESOURCES	118,127	173,127	0	12
13				REQUIREMENTS				13
14			25,000	Acquire/improve real property, build facilities, related costs	75,000	75,000		14
15				Bank fees				15
				Capital outlay (acquire/improve property, build facilities,				
16	698,066	1,000		related costs)	30,000	30,000		16
17	14,861	1,914		Materials and services, including bank fees	10,000	10,000		17
18	0			Title insurance, recording fees: sale of Pleasant Ave property	0	0		18
19	38,011	27,854	37,011	Debt service: Beavercreek farm loan principal + interest	0	0		19
20		12,521	248,900	Debt service: Beavercreek farm loan pay-off (princip + int)	0	0		20
21								21
22	750,938	43,289	312,681	Total Expenses	115,000	115,000	0	22
				UNAPPROPRIATED ENDING FUND BALANCE (funds				
23		163,002		needed from July-November 2017)	3,127	58,127	0	23
24	95,336	0	,	Reserved for future expenditure				24
25	846,274	206,291	385,808	TOTAL REQUIREMENTS	118,127	173,127	0	25