

Clackamas SWCD Budget, FY 2016-2017

Approved by Budget Committee: April 26, 2016

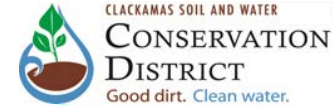
Notes:

- 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.
 - 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.

**GENERAL FUND:
RESOURCES**



4/26/2016

Historical Data			RESOURCE DESCRIPTION	Budget for fiscal year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1			RESOURCES			1
2	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	2
3	1,541,923	1,351,366	Beginning fund balance: Working capital (accrual basis)	975,736	975,736	3
4	0	0	Previously levied taxes estimated to be received	0	0	4
5	0	0		0	0	5
6			OTHER RESOURCES			6
7	7,505	7,153	Interest income	7,500	7,500	7
8	3,000	3,851	Grant income to General Fund	0	0	8
9	0	0	Cash to accrual conversion adjustment	0	0	9
10	0	0	Other income	0	0	10
11	70,930	70,930	OWEB/ODA allocations to SWCDs (combined)	72,674	72,674	11
12	0	0	Water Environment Services	0	0	12
13	1,911	1,331	Reimbursements	0	0	13
14	835	200	Rental/donations received re: farm equipment lent out	3,300	3,300	14
15	0	31,037	Support from Partners: WeedWise (combined)	509,250	509,250	15
16	0	20,000	Support from Partners: other program work (combined)	0	0	16
17	1,626,104	1,485,868	Total resources, except taxes to be levied	1,568,460	1,568,460	0
18	0	0	Taxes necessary to balance	2,101,077	2,119,195	0
19	1,873,872	1,995,555	Taxes collected in year levied	0	0	0
20	3,499,976	3,481,423	TOTAL RESOURCES	3,669,537	3,687,655	0

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

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



4/26/2016

Historical Data			By Department, and Expenditures Not Allocated to Any Department, Showing Totals	Budget for fiscal year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1			PERSONNEL SERVICES			1
2	360,949	352,426	District Operations Department	404,000	404,000	0 2
3	761,936	815,350	Conservation Services Department	987,000	987,000	0 3
4	0	0	Land Management Department	0	0	0 4
5		0	Not Allocated to Any Department	0	0	0 5
6	1,122,885	1,167,776	TOTAL PERSONNEL SERVICES	1,391,000	1,391,000	0 6
7	14.00	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	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	0 12
13	315,392	348,800	TOTAL MATERIALS & SERVICES	613,885	611,885	0 13
14			CAPITAL OUTLAY			14
15	17,620	15,818	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	TOTAL CAPITAL OUTLAY	13,100	46,113	0 19
20			DEBT SERVICE			20
21	0	0		0	0	0 21
22	0	0		0	0	0 22
23	0	0		0	0	0 23
24	0	0		0	0	0 24
25	0	0	TOTAL DEBT SERVICE	0	0	0 25
26			TRANSFERRED TO OTHER FUNDS			26
27	590,000	321,942	Transfer to Conservation Grants Fund	380,000	302,445	0 27
28	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0 28
29	New Fund FY1415	75,000	Transfer to Working Lands Legacy Fund	39,500	50,000	0 29
30	100,000	110,376	Transfer to Building Reserve Fund	45,000	100,000	0 30
31	690,000	507,318	TOTAL TRANSFERS	464,500	452,445	0 31
32	0	0	OPERATING CONTINGENCY	0	0	0 32
33	1,351,366	0	Ending balance (prior years)	0	0	0 33
34	0	1,473,592	UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212	0 34
35		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

Details regarding District Operations department are on page 4, Conservation Services department on page 5, Land Management department on page 6, and Not Allocated to Any Department on page 7.

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



4/26/2016

Historical Data			By Object Classification, Showing Details	Budget for fiscal year 2016-17			
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
			PERSONNEL SERVICES				
1						1	
2	805,650	844,704	891,279	Salaries and wages	968,200	968,200	0
3	85,593	87,074	87,997	Payroll liabilities (District share of taxes)	99,500	99,500	0
4	163,425	173,234	193,003	Employee benefits	214,800	214,800	0
5	56,048	59,621	56,850	Deferred compensation - Employer contribution	69,600	69,600	0
6	12,169	2,936	0	Temporary employees & interns	0	0	0
7	0	0	26,500	COLAs and merit increases for staff	38,900	38,900	0
8	0	0	0	Compensated absences (annual leave)	0	0	0
9	0	207	0	Salary adjustments (includes related taxes & def comp)	0	0	0
10	1,122,885	1,167,776	1,255,629	TOTAL PERSONNEL SERVICES	1,391,000	1,391,000	0
11	13.00	13.50	13.50	Total FTE count for FY 16-17 is 14.5	14.50	14.50	0.00
12				MATERIALS AND SERVICES			
13	45,775	81,741	166,680	Contracted services	235,000	235,000	0
14	0	0	19,335	Partner support	73,000	73,000	0
15	109,441	93,384	92,125	Rent, utilities, telecomm, storage, maint.	110,145	110,145	0
16	13,010	19,841	23,426	Fuel/maint/repair of District vehicles/equipment	23,640	23,640	0
17	2,512	6,304	27,106	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	11,172	Office/farm supplies & non-capitalized equipment	15,400	15,400	0
20	40,068	17,528	21,443	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	10,009	Printing, production	13,500	13,500	0
23	8,251	2,471	11,342	Media, advertising, marketing	8,500	6,500	0
24	21,620	29,318	18,606	Dues, subscriptions, licenses	33,200	33,200	0
25	21,858	26,059	16,285	Staff training and related expenses	23,200	23,200	0
26	6,924	7,296	6,887	Director training and related expenses	8,000	8,000	0
27	7,341	4,721	12,074	Staff transportation & related expenses (not training related)	7,600	7,600	0
28	3,083	7,073	9,159	Director business expenses	7,000	7,000	0
29	5,533	6,439	250	Volunteer/cooperator recognition	0	0	0
30	486	1,255	3,770	Bank fees, interest paid	2,500	2,500	0
31	4,000	4,000	4,000	Scholarships	4,000	4,000	0
32	315,392	348,800	474,423	TOTAL MATERIALS AND SERVICES	613,885	611,885	0
33				CAPITAL OUTLAY			
34	7,002	21,938	5,863	Office equipment/capitalized building repairs	5,000	5,000	0
35	13,331	13,619	8,000	Field equipment	8,100	8,100	0
36	0	25,458	0	Vehicles	0	33,013	0
37	20,333	61,015	13,863	TOTAL CAPITAL OUTLAY	13,100	46,113	0
38				DEBT SERVICE			
39	0	0	0		0	0	0
40	0	0	0		0	0	0
41	0	0	0		0	0	0
42	0	0	0		0	0	0
43	0	0	0	TOTAL DEBT SERVICE	0	0	0
44				TRANSFERRED TO OTHER FUNDS			
45	590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	302,445	0
46	New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	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 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	0
51	1,351,366			Ending balance (prior years)	0	0	0
52		1,473,592	955,723	UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212	0
53		0	0	Reserved for future expenditure	345,000	345,000	0
54	3,499,976	3,558,500	3,809,638	TOTAL REQUIREMENTS	3,669,537	3,687,655	0

**GENERAL FUND:
DETAILED EXPENDITURES**



4/26/2016

Historical Data			District Operations Department	Budget for fiscal year 2016-17			
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
			PERSONNEL SERVICES				
1							1
2	260,283	260,588	243,069	Salaries and wages	278,300	278,300	2
3	27,390	26,993	24,074	Payroll liabilities (District share of taxes)	28,600	28,600	3
4	54,702	44,387	65,684	Employee benefits	65,000	65,000	4
5	18,574	20,252	16,436	Deferred compensation - Employer contribution	20,900	20,900	5
6	0		0	Temporary Employees & Interns	0	0	6
7			10,500	COLAs and merit increases for staff (incl taxes & def comp)	11,200	11,200	7
8				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
11	4.00	4.00	3.50	Total FTE count for FY 16-17 is 4.0	4.00	4.00	
12				MATERIALS AND SERVICES			
13	29,746	21,104	81,680	Contracted services	85,000	85,000	13
14	0		0	Partner support	15,000	15,000	14
15	39,072	22,398	22,576	Rent, utilities, telecomm, storage, maintenance	30,345	30,345	15
16	6,835	11,542	12,941	Fuel/maint/repair of District vehicles/equipment	11,940	11,940	16
17	0		24,706	Rent space: meetings, workshops, events	4,000	4,000	17
18	2,389	8,900	4,998	Insurance	9,000	9,000	18
19	5,410	3,858	4,251	Office supplies & non-capitalized equipment	5,000	5,000	19
20	22,224	790	4,701	Program supplies & non-capitalized equipment	2,000	2,000	20
21	1,906	398	1,070	Postage/delivery	1,000	1,000	21
22	1,147	3,862	3,755	Printing, production	3,000	3,000	22
23	1,424	1,164	1,342	Media, advertising, marketing	2,000	0	23
24	17,835	14,821	13,917	Dues, subscriptions, licenses	15,000	15,000	24
25	9,743	7,802	3,330	Staff training and related expenses	5,000	5,000	25
26	6,924	7,296	6,887	Director training and related expenses	8,000	8,000	26
27	1,890	1,392	1,966	Staff transportation & related expenses (not training related)	2,000	2,000	27
28	3,083	7,073	9,159	Director business expenses	7,000	7,000	28
29	5,295	6,439	50	Volunteer/Board/staff/cooperator recognition	0	0	29
30	486	945	3,770	Bank fees, interest paid	2,500	2,500	30
31	4,000		0	Scholarships	0	0	31
32	159,409	119,785	201,099	TOTAL MATERIALS AND SERVICES	207,785	205,785	0
33				CAPITAL OUTLAY			
34	4,289	15,681	4,082	Office equipment	5,000	5,000	34
35	13,331	0	0	Field equipment	0	0	35
36	0	137	0	Vehicles	0	0	36
37	17,620	15,818	4,082	TOTAL CAPITAL OUTLAY	5,000	5,000	0
38				DEBT SERVICE			
39							39
40							40
41							41
42							42
43	0	0	0	TOTAL DEBT SERVICE	0	0	0
44				TRANSFERRED TO OTHER FUNDS			
45	0	0	0	Transfer to Conservation Grants Fund	0	0	0
46	New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0
47	0	0	0	Transfer to Working Lands Legacy Fund	0	0	0
48	0	0	0	Transfer to Building Reserve Fund	0	0	0
49	0	0	0	TOTAL TRANSFERS	0	0	0
50				OPERATING CONTINGENCY	0	0	0
51	537,978	488,028	564,944	TOTAL EXPENDITURES	616,785	614,785	0
52				Ending balance (prior years)			52
53			0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
54		0	0	Reserved for future expenditure	0	0	0
55	537,978	488,028	564,944	TOTAL REQUIREMENTS	616,785	614,785	0

**GENERAL FUND:
DETAILED EXPENDITURES**



4/26/2016

			Conservation Services Department		Budget for fiscal year 2016-17		
	Actual 2nd Preceding Year 2013/14	Historical Data Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1				PERSONNEL SERVICES			1
2	545,367	584,116	648,210	Salaries and wages	689,900	689,900	0 2
3	58,203	60,081	63,923	Payroll liabilities (District share of taxes)	70,900	70,900	0 3
4	108,723	128,847	127,319	Employee benefits	149,800	149,800	0 4
5	37,474	39,370	40,415	Deferred compensation - Employer contribution	48,700	48,700	0 5
6	12,169	2,936	0	Temporary employees & interns	0	0	0 6
7		0	16,000	COLAs and merit increases for staff (incl taxes & def comp)	27,700	27,700	0 7
8			0	Compensated absences (annual leave)	0	0	0 8
9			0	Salary adjustments (includes related taxes & def comp)	0	0	0 9
10	761,936	815,350	895,867	TOTAL PERSONNEL SERVICES	987,000	987,000	0 10
11	10.00	9.50	10.00	Total FTE count for FY 16-17 is 10.5	10.50	10.50	0 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 15
16	6,175	6,304	3,785	Fuel/maint/repair of District vehicles/equipment	6,700	6,700	0 16
17	2,512	6,304	2,400	Rent space: meetings, workshops, events	6,400	6,400	0 17
18	4,849	1,912	14,277	Insurance	7,200	7,200	0 18
19	5,698	2,695	4,812	Office supplies & non-capitalized equipment	5,400	5,400	0 19
20	17,844	16,738	16,742	Program supplies & non-capitalized equipment	15,000	15,000	0 20
21	1,431	1,407	409	Postage/delivery	4,600	4,600	0 21
22	2,660	671	6,254	Printing, production	10,500	10,500	0 22
23	6,827	1,306	10,000	Media, advertising, marketing	6,500	6,500	0 23
24	3,785	14,497	4,689	Dues, subscriptions, licenses	18,200	18,200	0 24
25	12,115	18,257	12,955	Staff training and related expenses	18,200	18,200	0 25
26	0		0	Director training and related expenses	0	0	0 26
27	5,451	3,329	10,108	Staff transportation & related expenses (not training related)	5,600	5,600	0 27
28	0		0	Director business expenses	0	0	0 28
29	238		200	Volunteer/cooperator recognition	0	0	0 29
30	0	309	0	Bank fees, interest paid	0	0	0 30
31	0		0	Scholarships	0	0	0 31
32	155,983	155,036	228,456	TOTAL MATERIALS AND SERVICES	372,100	372,100	0 32
33				CAPITAL OUTLAY			33
34	2,713	6,257	1,781	Office equipment	0	0	0 34
35	0	11,449	3,000	Field equipment	8,100	8,100	0 35
36	0	25,321		Vehicles	0	33,013	0 36
37	2,713	43,027	4,781	TOTAL CAPITAL OUTLAY	8,100	41,113	0 37
38				DEBT SERVICE			38
39							39
40							40
41							41
42							42
43	0	0	0	TOTAL DEBT SERVICE	0	0	0 43
44				TRANSFERRED TO OTHER FUNDS			44
45		0	0	Transfer to Conservation Grants Fund	0	0	0 45
46	New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0 46
47		0	0	Transfer to Working Lands Legacy Fund	0	0	0 47
48		0	0	Transfer to Building Reserve Fund	0	0	0 48
49	0	0	0	TOTAL TRANSFERS	0	0	0 49
50			0	OPERATING CONTINGENCY	0	0	0 50
51	920,632	1,013,413	1,129,103	TOTAL EXPENDITURES	1,367,200	1,400,213	0 51
52				Ending balance (prior years)	0	0	0 52
53			0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0 53
54			0	Reserved for future expenditure	0	0	0 54
55	920,632	1,013,413	1,129,103	TOTAL REQUIREMENTS	1,367,200	1,400,213	0 55

**GENERAL FUND:
DETAILED EXPENDITURES**



4/26/2016

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

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

**GENERAL FUND:
DETAILED EXPENDITURES**



4/26/2016

Historical Data			Not Allocated to Any Department	Budget for fiscal year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
			PERSONNEL SERVICES			
			Salaries and wages (0.0 FTE in FY 14-15)			
			Payroll liabilities (District share of taxes)			
			Employee benefits			
			Deferred compensation - Employer contribution			
			Temporary employees & interns			
			COLAs and merit increases for staff (incl taxes & def comp)			
			Compensated absences (annual leave)			
			Salary adjustments (includes related taxes & def comp)			
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
			Total FTE count for FY 14-15 is 0.0	0	0	0
			MATERIALS AND SERVICES			
			Contracted services			
			Partner support			
			Rent, utilities, telecomm, storage, maintenance			
			Fuel/maint/repair of District farm equipment			
			Rent space: meetings, workshops, events			
			Insurance			
			Office/farm supplies & non-capitalized equipment			
			Program supplies & non-capitalized equipment			
			Postage/delivery			
			Printing, production			
			Media, advertising, marketing			
			Dues, subscriptions, licenses			
			Staff training and related expenses			
			Director training and related expenses			
			Staff transportation & related expenses (not training related)			
			Director business expenses			
			Volunteer/cooperator recognition			
			Bank fees, interest paid			
			Scholarships			
0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0
			CAPITAL OUTLAY			
			Office equipment			
			Field equipment			
			Vehicles			
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
			DEBT SERVICE			
				0	0	0
0	0	0	TOTAL DEBT SERVICE	0	0	0
			TRANSFERRED TO OTHER FUNDS			
590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	302,445	0
New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0
New Fund FY1415	75,000	0	Transfer to Working Lands Legacy Fund	39,500	50,000	0
100,000	110,376	0	Transfer to Building Reserve Fund	45,000	100,000	0
690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	452,445	0
			OPERATING CONTINGENCY			
690,000	507,318	1,110,000	TOTAL EXPENDITURES	464,500	452,445	0
			Ending balance (prior years)			
	1,473,592	955,723	UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212	0
			Reserved for future expenditure	345,000	345,000	
690,000	1,980,910	2,065,723	TOTAL REQUIREMENTS	1,651,552	1,638,657	0

This budget sheet started with FY 2015-16. Data related to these General Fund expense categories for FY 14-15 and prior years appears on the General Fund Summary of Expenses sheets (pages 2 and 3).

**SPECIAL REVENUE FUND:
CONSERVATION GRANTS FUND**



4/26/2016

Historical Data			Adopted Revised Budget Year 2015/16	RESOURCES and REQUIREMENTS	Budget for fiscal year 2016-17				
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Proposed by Budget Officer			Approved by Budget Cmte	Adopted by Governing Body			
RESOURCES									
1							1		
2	0		0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2	
3	46,699	160,058	(86,779)	Beginning fund balance: Working capital (accrual basis)	312,153	450,000	0	3	
4	0	0	0	Cash to accrual conversion adjustment	0	0	0	4	
5	590,000	321,942	1,110,000	Transferred from General Fund	380,000	302,445	0	5	
6	2,462	5,937	3,058	Milk Creek project grants (combined)	0	0	0	6	
7	1,651	18,000	11,004	OWEB Small Grants (combined) revenue for this FY	10,000	10,000	0	7	
8	0	0	0	OWRD grant for specific identified irrigation & riparian projects	300,000	0	0	8	
9	20,347	0	0	Corral Creek project grants	0	0	0	9	
10	16,046	10,364	0	Other grants and reimbursements	0	0	0	10	
11	31,300	0	0	Mt. Scott Creek project grants	0	0	0	11	
12	11,720	20,719	600	SEP funding for projects	0	0	0	12	
13	8,420	0	0	Other	0	0	0	13	
14	55,000	59,300	133,200	Disbursements from DEQ CWSRF: loan # R22405	See Conservation Loans Fund	See Conservation Loans Fund		0	14
15	0	0	40,000	Disbursements from DEQ CWSRF: septic system repair loan	See Cons Loans Fund	See Cons Loans Fund		0	15
16	33,818	31,513	53,670	Conservation loans: repayments received from borrowers	See Cons Loans Fund	See Cons Loans Fund		0	16
17	New program in FY1516	New program in FY1516	0	Septic system repair loans: repayments recvd from borrowers	See Cons Loans Fund	See Cons Loans Fund		0	17
18	0	0	0	Interest from bank accounts	0	0		0	18
19	817,463	627,833	1,264,753	Total resources, except taxes to be levied	1,002,153	762,445		0	19
20	0	0	0	Taxes necessary to balance	0	0		0	20
21	0	0	0	Taxes collected in year levied	0	0		0	21
22	817,463	627,833	1,264,753	TOTAL RESOURCES	1,002,153	762,445		0	22
REQUIREMENTS									
23									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		Stormwater Management: grants, cost-share, contracts					28
29	366	1,841		Soil Quality & Soil Conservation: grants, cost-share, contracts					29
30	130,544	116,950		Partner Programs: grants, cost-share, contracts					30
31	55,567	76,100		Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.					31
32			307,000	Grants and cost-share to Cooperators	350,000	125,000		0	32
33			232,000	Grants and contracts to Partners	120,000	185,000		0	33
34			250,000	Contracted services	260,000	200,000		0	34
35			5,000	Milk Creek Meadowbrook project	4,000	4,000		0	35
36			158,600	Conservation loans to Cooperators	See Conservation Loans Fund	See Conservation Loans Fund		0	36
37	0	0	0	Other	0	0		0	37
38	New program in FY1516	New program in FY1516	40,000	Residential septic system repair loans to homeowners	See Cons Loans Fund	See Cons Loans Fund		0	38
39	0	0	0	DEQ CWSRF loan # R22405: principal + interest + fees	See Cons Loans Fund	See Cons Loans Fund		0	39
40	0	0	0	DEQ CWSRF loan for septic repairs: principal + interest + fees	See Cons Loans Fund	See Cons Loans Fund		0	40
41	0	0	0	Inter-fund transfer to Conservation Loans Fund (new fund)	130,964	134,000		0	41
42	0	0	0		0	0		0	42
43	0	0	0		0	0		0	43
44	657,405	713,112	992,600	Total Expenses (See note on line 16)	864,964	648,000		0	44
45			141,189	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	137,189	114,445		0	45
46	160,058	(85,279)	130,964	Reserved for future expenditure	0	0		0	46
47	817,463	627,833	1,264,753	TOTAL REQUIREMENTS	1,002,153	762,445		0	47

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

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

**SPECIAL REVENUE FUND:
CONSERVATION LOANS FUND**



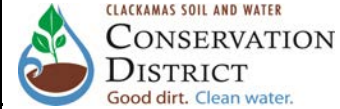
4/26/2016

Historical Data				RESOURCES and REQUIREMENTS	Budget for fiscal year 2016-17			
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	Proposed by Budget Officer		Approved by Budget Cmte	Adopted by Governing Body		
				RESOURCES				1
1								
2	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Beginning Fund Balance:	0	0	0	2
3	0	0	0	Cash on hand (cash basis) or	0	0	0	3
4	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Working capital	0	0	0	4
5	0	0	0	Cash to accrual conversion adjustment	0	0	0	5
6	0	0	0	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16	130,964	134,000	0	6
7	0	0	0	Transferred from General Fund	0	0	0	7
8	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans	73,900	19,080	0	8
9	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: loan #R22406 septic repair loans to residential homeowners	57,000	57,000	0	9
10	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: new loan for conservation projects & equipment loans	100,000	150,000	0	10
11	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: principal received from borrowers	37,830	37,830	0	11
12	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: interest received from borrowers	2,140	2,140	0	12
13	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: principal recv'd from borrowers	3,500	3,500	0	13
14	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: interest rec'vd from borrowers	105	105	0	14
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Interest from bank accounts	0	0	0	15
16	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0	16
17	0	0	0		0	0	0	17
18	0	0	0		0	0	0	18
19	0	0	0		0	0	0	19
21	0	0	0	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
				REQUIREMENTS				25
26	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans to Cooperators	221,300	273,900	0	26
27	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND 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
29	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	DEQ CWSRF loan (septic repairs): principal + interest + fees paid	0	0	0	29
30	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		0	0	0	30
31	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0	31
32	0	0	0		0	0	0	32
33	0	0	0		0	0	0	33
34	0	0	0		0	0	0	34
35	0	0	0	Total Expenses	278,300	330,900	0	35
36	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	105,212	50,828	0	36
37	0	0	0	Reserved for future expenditure	21,927	21,927	0	37
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.

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



4/26/2016

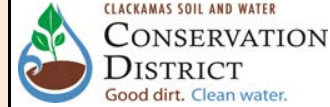
Historical Data			RESOURCES and REQUIREMENTS	Budget for fiscal year 2016-17			
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
			RESOURCES				
1							1
2							2
3		0	0	0	0	0	3
4		0	72,500	25,000	25,000	0	4
5		0	0	0	0	0	5
6		75,000	0	39,500	50,000	0	6
7	NEW FUND NO HISTORY	0	0	0	0	0	7
8		0	0	0	0	0	8
9		0	0	1,030,735	1,030,735	0	9
10		75,000	72,500	1,095,235	1,105,735	0	10
11		0	0	0	0	0	11
12		0	0	0	0	0	12
13	0	75,000	72,500	1,095,235	1,105,735	0	13
			REQUIREMENTS				
14							14
15		0	20,000	0	0	0	15
16		0	5,000	943,875	943,875	0	16
17		0	0	0	0	0	17
18	NEW FUND NO HISTORY	2,500	22,500	25,000	25,000	0	18
19		0	0	0	0	0	19
20		0	0	0	0	0	20
21		0	0	0	0	0	21
22		0	0	0	0	0	22
23		0	0	0	0	0	23
24	0	2,500	47,500	968,875	968,875	0	24
25	0	72,500	0	0	0	0	25
26	0	0	25,000	126,360	136,860	0	26
27	0	75,000	72,500	1,095,235	1,105,735	0	27

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

FORM LB-11

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

**RESERVE FUND:
 Building Reserve Fund**



4/26/2016

*This fund is authorized and established by resolution in 2007 for the following specified purpose:
 Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD*

Budget for fiscal year 2016-17

	Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
				RESOURCES				
1								1
2	418,314	95,336	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2
3	0	0	163,002	Beginning fund balance: Working capital (accrual basis)	73,127	73,127	0	3
4	0	0	0	Earning from temporary investments	0	0	0	4
5	100,000	110,376	0	Transferred from General Fund	45,000	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
				REQUIREMENTS				
13								13
14	0	0	25,000	Acquire/improve real property, build facilities, related costs	75,000	75,000	0	14
15	0	0	0	Bank fees	0	0	0	15
16	698,066	1,000	0	Capital outlay (acquire/improve property, build facilities, related costs)	30,000	30,000	0	16
17	14,861	1,914	120	Materials and services, including bank fees	10,000	10,000	0	17
18	0	0	1,650	Title insurance, recording fees: sale of Pleasant Ave property	0	0	0	18
19	38,011	27,854	37,011	Debt service: 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	20
21	0	0	0		0	0	0	21
22	750,938	43,289	312,681	Total Expenses	115,000	115,000	0	22
23	0	163,002	0	UNAPPROPRIATED ENDING FUND BALANCE (funds 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			RESOURCE DESCRIPTION	Budget for Next Year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1			Beginning Fund Balance:			1
2			Available cash on hand (cash basis) or			2
3	1,541,923	1,351,366	1,473,592 Net working capital (accrual basis)	975,736	975,736	3
4			Previously levied taxes estimated to be received			4
5						5
6			OTHER RESOURCES			6
7	7,505	7,153	7,500 Interest income	7,500	7,500	7
8	3,000	3,851	5,342 Grant income to General Fund	0	0	8
9			Cash to accrual conversion adjustment	0	0	9
10			135,000 Other income	0	0	10
11	50,000	50,000	50,900 OWEB/ODA grant: TA/LMA	50,900	50,900	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	1,911	1,331	1,000 Reimbursements	0	0	14
15	835	200	3,000 Rental/donations received re: farm equipment lent out	3,300	3,300	15
16		31,037	29,551 Cooperative Weed Mgmt Area partnership: 4 County	10,500	10,500	16
17			Cooperative Weed Mgmt Area partnership: Col Gorge	10,500	10,500	17
18			Cooperative Weed Mgmt Area support: BLM	7,000	7,000	18
19			CRISP partner: PGE	431,250	431,250	19
20			CRISP partner: BLM	10,000	10,000	20
21			CRISP partner: Metro	30,000	30,000	21
22			WeedWise funding from partner: BLM	10,000	10,000	22
23		20,000	0 Clackamas River Water Providers MOA			23
24	0	0	26,499 OACD/NOWC			24
25	1,626,104	1,485,868	1,754,158 Total resources, except taxes to be levied	1,568,460	1,568,460	0 25
26			2,055,480 Taxes necessary to balance	2,101,077	2,119,195	0 26
27	1,873,872	1,995,555	Taxes collected in year levied			27
28	3,499,976	3,481,423	3,809,638 TOTAL RESOURCES	3,669,537	3,687,655	0 28

Conservation Grants Fund

Clackamas County SWCD

Worksheet

This is a special fund

4/26/2016

Historical Data			Budget 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
RESOURCES						
			Beginning Fund Balance:			
0			Cash on hand (cash basis) or	0	0	
46,699	160,058	(86,779)	Working capital	312,153	450,000	
		0	Cash to accrual conversion adjustment	0	0	
590,000	321,942	1,110,000	Transferred from General Fund	380,000	302,445	
2,462	2,432	3,058	Milk Creek project grant: OWEB restoration grant	0	0	
0	3,505	0	Milk Creek project grant: DEQ 319	0	0	
1,651	18,000	11,004	OWEB Small Grants (combined) revenue for this FY	10,000	10,000	
0	0	0	OWRD grant for specific identified irrigation & riparian projects	300,000	0	
20,347			Corral Creek project grants	0		
16,046	10,364	0	Other grants and reimbursements	0		
31,300	0	0	Mt. Scott Creek project grants	0		
11,720	20,719	600	SEP funding for projects	0		
8,420	0		Other			
55,000	59,300	133,200	Disbursements from DEQ CWSRF: loan # R22405	See Conservation Loans Fund	See Conservation Loans Fund	
		40,000	Disbursements from DEQ CWSRF: septic system repair loan	See Cons Loans Fund	See Cons Loans Fund	
32,765	31,513	51,275	Conservation loans: principal received from borrowers	See Cons Loans Fund	See Cons Loans Fund	
1,053	0	2,395	Conservation loans: interest received from borrowers	See Cons Loans Fund	See Cons Loans Fund	
New program in FY1516	New program in FY1516	0	Septic system repair loans: principal rec'd from borrowers	See Cons Loans Fund	See Cons Loan Fund	
New program in FY1516	New program in FY1516	0	Septic system repair loans: interest rec'd from borrowers	See Cons Loans Fund	See Cons Loans Fund	
0			Interest from bank accounts			
817,463	627,833	1,264,753	Total resources, except taxes to be levied	1,002,153	762,445	0
0	0	0	Taxes necessary to balance			
0	0	0	Taxes collected in year levied			
817,463	627,833	1,264,753	TOTAL RESOURCES	1,002,153	762,445	0
REQUIREMENTS						
185,036	98,433		Wildlife Habitat Conservation: grants, cost-share, contracts			
128,551	188,588		Weed Management: grants, cost-share, contracts			
91,550	123,317		Water Quality: grants, cost-share, contracts			
10,425	93,151		Water Quality: grants, cost-share, contracts			
55,366	14,732		Stormwater Management: grants, cost-share, contracts			
366	1,841		Soil Quality & Soil Conservation: grants, cost-share, contracts			
130,544	116,950		Partner Programs: grants, cost-share, contracts			
			Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation, etc.			
55,567	76,100					
		307,000	Grants and cost-share to Cooperators	350,000	125,000	
		232,000	Grants and contracts to Partners	120,000	185,000	
		250,000	Contracted services	260,000	200,000	
		5,000	Milk Creek Meadowbrook project	4,000	4,000	
		158,600	Conservation loans to Cooperators	See Conservation Loans Fund	See Conservation Loans Fund	
0	0	0	Other	0	0	
New program in FY1516	New program in FY1516	40,000	Residential septic system repair loans to homeowners	See Cons Loans Fund	See Cons Loans Fund	
0	0	0	DEQ CWSRF loan # R22405: principal + interest + fees	See Cons Loans Fund	See Cons Loans Fund	
0	0	0	DEQ CWSRF loan for septic repairs: principal + interest + fees	See Cons Loans Fund	See Cons Loans Fund	
		0	Inter-fund transfer to Conservation Loans Fund (new fund)	130,964	134,000	
657,405	713,112	992,600	Total Expenses (See note on line 16)	864,964	648,000	0
		141,189	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	137,189	114,445	0
160,058	(85,279)	130,964	Reserved for future expenditure	0	0	
817,463	627,833	1,264,753	TOTAL REQUIREMENTS	1,002,153	762,445	0

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

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

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

SPECIAL REVENUE FUND

Conservation Loans Fund

Clackamas County SWCD

Worksheet

This is a special fund

4/26/2016

Historical Data				RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2016-17			
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16	Proposed by Budget Officer		Approved by Budget Cmte	Adopted by Governing Body		
				RESOURCES				1
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	0	Beginning Fund Balance:				2
			0	Cash on hand (cash basis) or	0	0	0	3
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	0	Working capital	0	0	0	4
			0	Cash to accrual conversion adjustment	0	0	0	5
			0	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	0	0		7
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans	73,900	19,080		8
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Disbursements from DEQ CWSRF: loan #R22406 septic repair loans to residential homeowners	57,000	57,000		9
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Disbursements from DEQ CWSRF: new loan for conservation projects & equipment loans	100,000	150,000		10
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Conservation loans: principal received from borrowers	37,830	37,830		11
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Conservation loans: interest received from borrowers	2,140	2,140		12
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Septic system repair loans: principal rec'd from borrowers	3,500	3,500		13
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Septic system repair loans: interest rec'd from borrowers	105	105		14
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Interest from bank accounts	0	0		15
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Other	0	0		16
					0	0		17
					0	0		18
					0	0		19
0	0	0	0	Total resources, except taxes to be levied	405,439	403,655	0	20
			0	Taxes necessary to balance				21
				Taxes collected in year levied				22
0	0	0	0	TOTAL RESOURCES	405,439	403,655	0	23
				REQUIREMENTS				24
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Conservation loans to Cooperators	221,300	273,900		25
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Residential septic system repair loans to homeowners	57,000	57,000		26
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		DEQ CWSRF loan # R22405: principal + interest + fees paid	0			27
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		DEQ CWSRF loan (septic repairs): principal + interest + fees paid	0			28
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY						29
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		Other	0			30
								31
								32
								33
0	0	0	0	Total Expenses	278,300	330,900	0	34
			0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	105,212	50,828	0	35
			0	Reserved for future expenditure	21,927	21,927	0	36
0	0	0	0	TOTAL REQUIREMENTS	405,439	403,655	0	37

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

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

SPECIAL REVENUE FUND

Working Lands Legacy Fund

Worksheet

Clackamas County SWCD

4/26/2016

Historical Data			RESOURCE AND REQUIREMENTS	Budget 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	
			RESOURCES				
1			Beginning Fund Balance:				1
2			Cash on hand (cash basis) or				2
3			Working capital (accrual basis)	25,000	25,000		3
4		72,500	Earning from temporary investments				4
5		0	Transferred from General Fund	39,500	50,000		5
6	NEW FUND NO HISTORY	75,000	Interest				6
7			Donations to acquire land and/or cons. easements				7
8			Grants to acquire land and/or conservation easements	1,030,735	1,030,735		8
9			Total resources, except taxes to be levied	1,095,235	1,105,735	0	9
10		75,000	Taxes necessary to balance				10
11		72,500	Taxes collected in year levied				11
12			TOTAL RESOURCES	1,095,235	1,105,735	0	12
13	0	75,000	REQUIREMENTS				13
14			Purchase/acquire conservation easements				14
15	NEW FUND NO HISTORY	0	Purchase/acquire land for conservation	943,875	943,875		15
16		20,000	Capital outlay (improve/maintain property and easements, related costs)				16
17		5,000	Materials and services, including transaction fees, recording of easements, legal fees, bank fees, etc.	25,000	25,000		17
18		0					18
19		0					19
20		2,500					20
21		22,500					21
22							22
23							23
24	0	2,500	Total Expenses	968,875	968,875	0	24
25	0	72,500	UNAPPROPRIATED ENDING FUND BALANCE (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	TOTAL REQUIREMENTS	1,095,235	1,105,735	0	27

RESERVE FUND

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

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

Building Reserve Fund

Worksheet

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

REVIEW YEAR : 2017

Clackamas County SWCD

4/26/2016

Historical Data			RESOURCE AND REQUIREMENTS DESCRIPTION	Budget for Next Year 2016-17		
Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
			RESOURCES			
1			Beginning Fund Balance:			1
2	418,314	95,336	Cash on hand (cash basis) or			2
3		163,002	Working capital (accrual basis)	73,127	73,127	3
4			Earning from temporary investments			4
5	100,000	110,376	Transferred from General Fund	45,000	100,000	5
6	460	579	Interest			6
7	327,500		Long-term debt proceeds			7
8		221,650	Other income: sale of property			8
9	846,274	206,291	Total resources, except taxes to be levied	118,127	173,127	0
10			Taxes necessary to balance			10
11			Taxes collected in year levied			11
12	846,274	206,291	TOTAL RESOURCES	118,127	173,127	0
			REQUIREMENTS			
13						13
14		25,000	Acquire/improve real property, build facilities, related costs	75,000	75,000	14
15			Bank fees			15
16	698,066	1,000	Capital outlay (acquire/improve property, build facilities, 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	1,650	Title insurance, recording fees: sale of Pleasant Ave property	0	0	18
19	38,011	27,854	Debt service: Beavercreek farm loan principal + interest	0	0	19
20		12,521	Debt service: Beavercreek farm loan pay-off (princip + int)	0	0	20
21						21
22	750,938	43,289	Total Expenses	115,000	115,000	0
23		163,002	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	3,127	58,127	0
24	95,336	0	Reserved for future expenditure			24
25	846,274	206,291	TOTAL REQUIREMENTS	118,127	173,127	0