



Clackamas SWCD Budget, FY 2016-2017

Adopted by the Board of Directors on June 14, 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. Later on that day, the Board of Directors moved the public hearing and the scheduled adoption of the approved budget to June 14, 2016.
- June 14, 2016: The Board of Directors held a public hearing on the budget. The Board of Directors adopted resolution 2016-007: RESOLUTION TO ADOPT THE BUDGET, MAKE APPROPRIATIONS, AND IMPOSE AND CATEGORIZE THE PROPERTY TAX for FISCAL YEAR 2016-17.

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



**GENERAL FUND:
RESOURCES**



6/14/2016

	Historical Data			RESOURCE DESCRIPTION	Budget for fiscal year 2016-17			
	Actual	Actual	Adopted Revised		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
	2nd Preceding	1st Preceding	Budget					
	Year 2013/14	Year 2014/15	Year 2015/16					
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	975,736	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	7,500	7
8	3,000	3,851	5,342	Grant income to General Fund	0	0	0	8
9	0	0	0	Cash to accrual conversion adjustment	0	0	0	9
10	0	0	135,000	Other income	0	0	0	10
11	70,930	70,930	72,674	OWEB/ODA allocations to SWCDs (combined)	72,674	72,674	72,674	11
12	0	0	0	Water Environment Services	0	0	0	12
13	1,911	1,331	1,000	Reimbursements	0	0	0	13
14	835	200	3,000	Rental/donations received re: farm equipment lent out	3,300	3,300	3,300	14
15	0	31,037	29,551	Support from Partners: WeedWise (combined)	509,250	509,250	509,250	15
16	0	20,000	26,499	Support from Partners: other program work (combined)	0	0	0	16
17	1,626,104	1,485,868	1,754,158	Total resources, except taxes to be levied	1,568,460	1,568,460	1,568,460	17
18	0	0	2,055,480	Taxes necessary to balance	2,101,077	2,119,195	2,119,195	18
19	1,873,872	1,995,555	0	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	3,687,655	20

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

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



6/14/2016

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	
			PERSONNEL SERVICES				
			District Operations Department	404,000	404,000	404,000	1
360,949	352,426	359,763	Conservation Services Department	987,000	987,000	987,000	2
761,936	815,350	895,867	Land Management Department	0	0	0	3
0	0	0	Not Allocated to Any Department	0	0	0	4
0	0	0		0	0	0	5
1,122,885	1,167,776	1,255,629	TOTAL PERSONNEL SERVICES	1,391,000	1,391,000	1,391,000	6
14.00	13.50	13.50	TOTAL FTE count for FY 16-17: 14.5	14.50	14.50	14.50	7
			MATERIALS AND SERVICES				
159,409	119,785	201,099	District Operations Dept.	207,785	205,785	205,785	8
155,983	155,036	228,456	Conservation Services Dept.	372,100	372,100	372,100	9
0	73,979	44,868	Land Management Dept.	34,000	34,000	34,000	10
	0	0	Not Allocated to Any Department	0	0	0	11
315,392	348,800	474,423	TOTAL MATERIALS & SERVICES	613,885	611,885	611,885	12
			CAPITAL OUTLAY				
17,620	15,818	4,082	District Operations Dept.	5,000	5,000	5,000	13
2,713	43,027	4,781	Conservation Services Dept.	8,100	41,113	41,113	14
0	2,170	5,000	Land Management Dept.	0	0	0	15
	0	0	Not Allocated to Any Department	0	0	0	16
20,333	61,015	13,863	TOTAL CAPITAL OUTLAY	13,100	46,113	46,113	17
			DEBT SERVICE				
0	0	0		0	0	0	18
0	0	0		0	0	0	19
0	0	0		0	0	0	20
0	0	0		0	0	0	21
0	0	0	TOTAL DEBT SERVICE	0	0	0	22
			TRANSFERRED TO OTHER FUNDS				
590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	302,445	302,445	23
New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0	24
New Fund FY1415	75,000	0	Transfer to Working Lands Legacy Fund	39,500	50,000	50,000	25
100,000	110,376	0	Transfer to Building Reserve Fund	45,000	100,000	100,000	26
690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	452,445	452,445	27
0	0	0	OPERATING CONTINGENCY	0	0	0	28
1,351,366	0	0	Ending balance (prior years)	0	0	0	29
0	1,473,592	955,723	UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212	841,212	30
	0	0	Reserved for future expenditure	345,000	345,000	345,000	31
3,499,976	3,558,500	3,809,638	TOTAL REQUIREMENTS	3,669,537	3,687,655	3,687,655	32

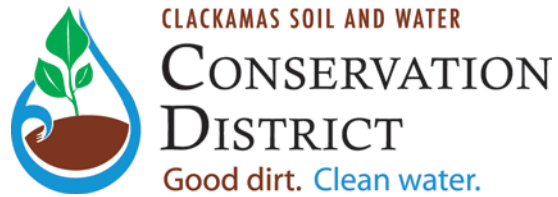
Details regarding District Operations department are on page 4, Conservation Services department on page 5, Land Management department on page 6, and Not Allocated to Any Department on page 7.

**GENERAL FUND:
SUMMARY OF EXPENDITURES**

6/14/2016

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	968,200	2
3	85,593	87,074	87,997	Payroll liabilities (District share of taxes)	99,500	99,500	99,500	3
4	163,425	173,234	193,003	Employee benefits	214,800	214,800	214,800	4
5	56,048	59,621	56,850	Deferred compensation - Employer contribution	69,600	69,600	69,600	5
6	12,169	2,936	0	Temporary employees & interns	0	0	0	6
7	0	0	26,500	COLAs and merit increases for staff	38,900	38,900	38,900	7
8	0	0	0	Compensated absences (annual leave)	0	0	0	8
9	0	207	0	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	1,391,000	10
11	13.00	13.50	13.50	Total FTE count for FY 16-17 is 14.5	14.50	14.50	14.50	11
12				MATERIALS AND SERVICES				12
13	45,775	81,741	166,680	Contracted services	235,000	235,000	235,000	13
14	0	0	19,335	Partner support	73,000	73,000	73,000	14
15	109,441	93,384	92,125	Rent, utilities, telecomm, storage, maint.	110,145	110,145	110,145	15
16	13,010	19,841	23,426	Fuel/maint/repair of District vehicles/equipment	23,640	23,640	23,640	16
17	2,512	6,304	27,106	Rent space: meetings, workshops, events	10,400	10,400	10,400	17
18	7,238	11,489	19,275	Insurance	16,200	16,200	16,200	18
19	11,108	23,543	11,172	Office/farm supplies & non-capitalized equipment	15,400	15,400	15,400	19
20	40,068	17,528	21,443	Program supplies	17,000	17,000	17,000	20
21	3,337	1,805	1,479	Postage/delivery	5,600	5,600	5,600	21
22	3,807	4,533	10,009	Printing, production	13,500	13,500	13,500	22
23	8,251	2,471	11,342	Media, advertising, marketing	8,500	6,500	6,500	23
24	21,620	29,318	18,606	Dues, subscriptions, licenses	33,200	33,200	33,200	24
25	21,858	26,059	16,285	Staff training and related expenses	23,200	23,200	23,200	25
26	6,924	7,296	6,887	Director training and related expenses	8,000	8,000	8,000	26
27	7,341	4,721	12,074	Staff transportation & related expenses (not training related)	7,600	7,600	7,600	27
28	3,083	7,073	9,159	Director business expenses	7,000	7,000	7,000	28
29	5,533	6,439	250	Volunteer/cooperator recognition	0	0	0	29
30	486	1,255	3,770	Bank fees, interest paid	2,500	2,500	2,500	30
31	4,000	4,000	4,000	Scholarships	4,000	4,000	4,000	31
32	315,392	348,800	474,423	TOTAL MATERIALS AND SERVICES	613,885	611,885	611,885	32
33				CAPITAL OUTLAY				33
34	7,002	21,938	5,863	Office equipment/capitalized building repairs	5,000	5,000	5,000	34
35	13,331	13,619	8,000	Field equipment	8,100	8,100	8,100	35
36	0	25,458	0	Vehicles	0	33,013	33,013	36
37	20,333	61,015	13,863	TOTAL CAPITAL OUTLAY	13,100	46,113	46,113	37
38				DEBT SERVICE				38
39	0	0	0		0	0	0	39
40	0	0	0		0	0	0	40
41	0	0	0		0	0	0	41
42	0	0	0		0	0	0	42
43	0	0	0	TOTAL DEBT SERVICE	0	0	0	43
44				TRANSFERRED TO OTHER FUNDS				44
45	590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	302,445	302,445	45
46	New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0	46
47	New Fund FY1415	75,000	0	Transfer to Working Lands Legacy Fund	39,500	50,000	50,000	47
48	100,000	110,376	0	Transfer to Building Reserve Fund	45,000	100,000	100,000	48
49	690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	452,445	452,445	49
50	0	0	0	OPERATING CONTINGENCY	0	0	0	50
51	1,351,366			Ending balance (prior years)	0	0	0	51
52		1,473,592	955,723	UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212	841,212	52
53		0	0	Reserved for future expenditure	345,000	345,000	345,000	53
54	3,499,976	3,558,500	3,809,638	TOTAL REQUIREMENTS	3,669,537	3,687,655	3,687,655	54

DEPARTMENTS IN THE GENERAL FUND



**GENERAL FUND:
DETAILED EXPENDITURES**



6/14/2016

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				
			Salaries and wages		278,300	278,300	278,300
			Payroll liabilities (District share of taxes)		28,600	28,600	28,600
			Employee benefits		65,000	65,000	65,000
			Deferred compensation - Employer contribution		20,900	20,900	20,900
			Temporary Employees & Interns		0	0	0
			COLAs and merit increases for staff (incl taxes & def comp)		11,200	11,200	11,200
			Compensated absences (annual leave)		0	0	0
			Salary adjustments (includes related taxes & def comp)		0	0	0
			TOTAL PERSONNEL SERVICES		404,000	404,000	404,000
			Total FTE count for FY 16-17 is 4.0		4.00	4.00	4.00
			MATERIALS AND SERVICES				
			Contracted services		85,000	85,000	85,000
			Partner support		15,000	15,000	15,000
			Rent, utilities, telecomm, storage, maintenance		30,345	30,345	30,345
			Fuel/maint/repair of District vehicles/equipment		11,940	11,940	11,940
			Rent space: meetings, workshops, events		4,000	4,000	4,000
			Insurance		9,000	9,000	9,000
			Office supplies & non-capitalized equipment		5,000	5,000	5,000
			Program supplies & non-capitalized equipment		2,000	2,000	2,000
			Postage/delivery		1,000	1,000	1,000
			Printing, production		3,000	3,000	3,000
			Media, advertising, marketing		2,000	0	0
			Dues, subscriptions, licenses		15,000	15,000	15,000
			Staff training and related expenses		5,000	5,000	5,000
			Director training and related expenses		8,000	8,000	8,000
			Staff transportation & related expenses (not training related)		2,000	2,000	2,000
			Director business expenses		7,000	7,000	7,000
			Volunteer/Board/staff/cooperator recognition		0	0	0
			Bank fees, interest paid		2,500	2,500	2,500
			Scholarships		0	0	0
			TOTAL MATERIALS AND SERVICES		207,785	205,785	205,785
			CAPITAL OUTLAY				
			Office equipment		5,000	5,000	5,000
			Field equipment		0	0	0
			Vehicles		0	0	0
			TOTAL CAPITAL OUTLAY		5,000	5,000	5,000
			DEBT SERVICE				
			TOTAL DEBT SERVICE		0	0	0
			TRANSFERRED TO OTHER FUNDS				
			Transfer to Conservation Grants Fund		0	0	0
			Transfer to Conservation Loans Fund		0	0	0
			Transfer to Working Lands Legacy Fund		0	0	0
			Transfer to Building Reserve Fund		0	0	0
			TOTAL TRANSFERS		0	0	0
			OPERATING CONTINGENCY		0	0	0
			TOTAL EXPENDITURES		616,785	614,785	614,785
			Ending balance (prior years)				
			UNAPPROPRIATED ENDING FUND BALANCE		0	0	0
			Reserved for future expenditure		0	0	0
			TOTAL REQUIREMENTS		616,785	614,785	614,785

**GENERAL FUND:
DETAILED EXPENDITURES**



6/14/2016

				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			
2	545,367	584,116	648,210	Salaries and wages	689,900	689,900	689,900
3	58,203	60,081	63,923	Payroll liabilities (District share of taxes)	70,900	70,900	70,900
4	108,723	128,847	127,319	Employee benefits	149,800	149,800	149,800
5	37,474	39,370	40,415	Deferred compensation - Employer contribution	48,700	48,700	48,700
6	12,169	2,936	0	Temporary employees & interns	0	0	0
7		0	16,000	COLAs and merit increases for staff (incl taxes & def comp)	27,700	27,700	27,700
8			0	Compensated absences (annual leave)	0	0	0
9			0	Salary adjustments (includes related taxes & def comp)	0	0	0
10	761,936	815,350	895,867	TOTAL PERSONNEL SERVICES	987,000	987,000	987,000
11	10.00	9.50	10.00	Total FTE count for FY 16-17 is 10.5	10.50	10.50	10.50
12				MATERIALS AND SERVICES			
13	16,029	14,886	58,000	Contracted services	130,000	130,000	130,000
14	0		19,335	Partner support	58,000	58,000	58,000
15	70,369	66,420	64,490	Rent, utilities, telecomm, storage, maintenance	79,800	79,800	79,800
16	6,175	6,304	3,785	Fuel/maint/repair of District vehicles/equipment	6,700	6,700	6,700
17	2,512	6,304	2,400	Rent space: meetings, workshops, events	6,400	6,400	6,400
18	4,849	1,912	14,277	Insurance	7,200	7,200	7,200
19	5,698	2,695	4,812	Office supplies & non-capitalized equipment	5,400	5,400	5,400
20	17,844	16,738	16,742	Program supplies & non-capitalized equipment	15,000	15,000	15,000
21	1,431	1,407	409	Postage/delivery	4,600	4,600	4,600
22	2,660	671	6,254	Printing, production	10,500	10,500	10,500
23	6,827	1,306	10,000	Media, advertising, marketing	6,500	6,500	6,500
24	3,785	14,497	4,689	Dues, subscriptions, licenses	18,200	18,200	18,200
25	12,115	18,257	12,955	Staff training and related expenses	18,200	18,200	18,200
26	0		0	Director training and related expenses	0	0	0
27	5,451	3,329	10,108	Staff transportation & related expenses (not training related)	5,600	5,600	5,600
28	0		0	Director business expenses	0	0	0
29	238		200	Volunteer/cooperator recognition	0	0	0
30	0	309	0	Bank fees, interest paid	0	0	0
31	0		0	Scholarships	0	0	0
32	155,983	155,036	228,456	TOTAL MATERIALS AND SERVICES	372,100	372,100	372,100
33				CAPITAL OUTLAY			
34	2,713	6,257	1,781	Office equipment	0	0	0
35	0	11,449	3,000	Field equipment	8,100	8,100	8,100
36	0	25,321		Vehicles	0	33,013	33,013
37	2,713	43,027	4,781	TOTAL CAPITAL OUTLAY	8,100	41,113	41,113
38				DEBT SERVICE			
39							
40							
41							
42							
43	0	0	0	TOTAL DEBT SERVICE	0	0	0
44				TRANSFERRED TO OTHER FUNDS			
45		0	0	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	0	Transfer to Building Reserve Fund	0	0	0
49	0	0	0	TOTAL TRANSFERS	0	0	0
50			0	OPERATING CONTINGENCY	0	0	0
51	920,632	1,013,413	1,129,103	TOTAL EXPENDITURES	1,367,200	1,400,213	1,400,213
52				Ending balance (prior years)	0	0	0
53			0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
54			0	Reserved for future expenditure	0	0	0
55	920,632	1,013,413	1,129,103	TOTAL REQUIREMENTS	1,367,200	1,400,213	1,400,213

**GENERAL FUND:
DETAILED EXPENDITURES**



6/14/2016

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

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

**GENERAL FUND:
DETAILED EXPENDITURES**



6/14/2016

			Not Allocated to Any 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	
			PERSONNEL SERVICES				1
			Salaries and wages (0.0 FTE in FY 14-15)				2
			Payroll liabilities (District share of taxes)				3
			Employee benefits				4
			Deferred compensation - Employer contribution				5
			Temporary employees & interns				6
			COLAs and merit increases for staff (incl taxes & def comp)				7
			Compensated absences (annual leave)				8
			Salary adjustments (includes related taxes & def comp)				9
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	10
			Total FTE count for FY 14-15 is 0.0	0	0	0	11
			MATERIALS AND SERVICES				12
			Contracted services				13
			Partner support				14
			Rent, utilities, telecomm, storage, maintenance				15
			Fuel/maint/repair of District farm equipment				16
			Rent space: meetings, workshops, events				17
			Insurance				18
			Office/farm supplies & non-capitalized equipment				19
			Program supplies & non-capitalized equipment				20
			Postage/delivery				21
			Printing, production				22
			Media, advertising, marketing				23
			Dues, subscriptions, licenses				24
			Staff training and related expenses				25
			Director training and related expenses				26
			Staff transportation & related expenses (not training related)				27
			Director business expenses				28
			Volunteer/cooperator recognition				29
			Bank fees, interest paid				30
			Scholarships				31
0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	32
			CAPITAL OUTLAY				33
			Office equipment				34
			Field equipment				35
			Vehicles				36
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	37
			DEBT SERVICE				38
	0	0		0	0	0	39
							40
							41
							42
0	0	0	TOTAL DEBT SERVICE	0	0	0	43
			TRANSFERRED TO OTHER FUNDS				44
590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	302,445	302,445	45
New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0	46
New Fund FY1415	75,000	0	Transfer to Working Lands Legacy Fund	39,500	50,000	50,000	47
100,000	110,376	0	Transfer to Building Reserve Fund	45,000	100,000	100,000	48
690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	452,445	452,445	49
			OPERATING CONTINGENCY				50
690,000	507,318	1,110,000	TOTAL EXPENDITURES	464,500	452,445	452,445	51
			Ending balance (prior years)				52
	1,473,592	955,723	UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212	841,212	53
			Reserved for future expenditure	345,000	345,000	345,000	54
690,000	1,980,910	2,065,723	TOTAL REQUIREMENTS	1,651,552	1,638,657	1,638,657	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).

SPECIAL AND RESERVE FUNDS



**SPECIAL REVENUE FUND:
CONSERVATION GRANTS FUND**



6/14/2016

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	RESOURCES and REQUIREMENTS			
			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
RESOURCES						
1						1
2	0	0	0	0	0	2
3	46,699	160,058	(86,779)	312,153	450,000	450,000
4	0	0	0	0	0	4
5	590,000	321,942	1,110,000	380,000	302,445	302,445
6	2,462	5,937	3,058	0	0	0
7	1,651	18,000	11,004	10,000	10,000	10,000
8	0	0	0	300,000	0	0
9	20,347	0	0	0	0	0
10	16,046	10,364	0	0	0	0
11	31,300	0	0	0	0	0
12	11,720	20,719	600	0	0	0
13	8,420	0	0	0	0	0
14	55,000	59,300	133,200	See Conservation Loans Fund	See Conservation Loans Fund	See Conservation Loans Fund
15	0	0	40,000	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund
16	33,818	31,513	53,670	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund
17	New program in FY1516	New program in FY1516	0	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund
18	0	0	0	0	0	0
19	817,463	627,833	1,264,753	1,002,153	762,445	762,445
20	0	0	0	0	0	0
21	0	0	0	0	0	0
22	817,463	627,833	1,264,753	1,002,153	762,445	762,445
REQUIREMENTS						
23						23
24	185,036	98,433				24
25	128,551	188,588				25
26	91,550	123,317				26
27	10,425	93,151				27
28	55,366	14,732				28
29	366	1,841				29
30	130,544	116,950				30
31	55,567	76,100				31
32	This section left 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.	307,000	350,000	125,000	125,000
33			232,000	120,000	185,000	185,000
34			250,000	260,000	200,000	200,000
35			5,000	4,000	4,000	4,000
36			158,600	See Conservation Loans Fund	See Conservation Loans Fund	See Conservation Loans Fund
37	0	0	0	0	0	
38	New program in FY1516	New program in FY1516	40,000	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund
39	0	0	0	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund
40	0	0	0	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund
41	0	0	0	130,964	134,000	134,000
42	0	0	0	0	0	0
43	0	0	0	0	0	0
44	657,405	713,112	992,600	864,964	648,000	648,000
45			141,189	137,189	114,445	114,445
46	160,058	(85,279)	130,964	0	0	0
47	817,463	627,833	1,264,753	1,002,153	762,445	762,445

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**



6/14/2016

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	134,000	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	19,080	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	57,000	9
10	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: new loan for conservation projects & equipment loans	100,000	150,000	150,000	10
11	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: principal received from borrowers	37,830	37,830	37,830	11
12	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: interest received from borrowers	2,140	2,140	2,140	12
13	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: principal recv'd from borrowers	3,500	3,500	3,500	13
14	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: interest rec'vd from borrowers	105	105	105	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	403,655	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	403,655	24
			REQUIREMENTS					
25								25
26	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Special Payments: Conservation loans to Cooperators	221,300	273,900	273,900	26
27	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Special Payments: Residential septic system repair loans to Homeowners	57,000	57,000	57,000	27
28	NO HISTORY	NO HISTORY	NO HISTORY	Debt Service: DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0	28
29	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Debt Service: DEQ CWSRF loan for septic repairs: principal + interest + fees	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	330,900	35
36	0	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	105,212	50,828	50,828	36
37	0	0	0	Reserved for future expenditure	21,927	21,927	21,927	37
38	0	0	0	TOTAL REQUIREMENTS	405,439	403,655	403,655	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**



6/14/2016

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	25,000	4
5		0	0	0	0	0	5
6		75,000	0	39,500	50,000	50,000	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	1,030,735	9
10		75,000	72,500	1,095,235	1,105,735	1,105,735	10
11		0	0	0	0	0	11
12		0	0	0	0	0	12
13		0	75,000	1,095,235	1,105,735	1,105,735	13
			REQUIREMENTS				
14							14
15		0	20,000	0	0	0	15
16		0	5,000	943,875	943,875	943,875	16
17		0	0	0	0	0	17
18	NEW FUND NO HISTORY	2,500	22,500	25,000	25,000	25,000	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	968,875	968,875	968,875	24
25		0	72,500	0	0	0	25
26		0	25,000	126,360	136,860	136,860	26
27		0	75,000	1,095,235	1,105,735	1,105,735	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**



6/14/2016

*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

	Historical Data				Budget for fiscal year 2016-17			
	Actual 2nd Preceding Year 2013/14	Actual 1st Preceding Year 2014/15	Adopted Revised Budget Year 2015/16		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				RESOURCES				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	73,127	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	100,000	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	173,127	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	173,127	12
13				REQUIREMENTS				13
14	0	0	25,000	District Ops: Materials & Services: Acquire/improve real property, build facilities, related costs	75,000	75,000	75,000	14
15	0	0	0	District Ops: Materials & Services: Bank fees	0	0	0	15
16	698,066	1,000	0	District Ops: Capital Outlay: acquire/improve property, build facilities, related costs	40,000	40,000	40,000	16
17	14,861	1,914	120	District Ops: Materials & Services	0	0	0	17
18	0	0	1,650	District Ops: Materials & Services: 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 (principal + 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	115,000	22
23	0	163,002	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	3,127	58,127	58,127	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	173,127	25

BUDGET WORKSHEETS



GENERAL FUND

Worksheet

Clackamas SWCD

6/14/2016

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	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	7,500	7
8	3,000	3,851	5,342 Grant income to General Fund	0	0	0	8
9			Cash to accrual conversion adjustment	0	0	0	9
10			135,000 Other income	0	0	0	10
11	50,000	50,000	50,900 OWEB/ODA grant: TA/LMA	50,900	50,900	50,900	11
12	20,930	20,930	21,774 OWEB/ODA grant: District Operations & Admin	21,774	21,774	21,774	12
13			0 Water Environment Services (riparian outreach/restor.)				13
14	1,911	1,331	1,000 Reimbursements	0	0	0	14
15	835	200	3,000 Rental/donations received re: farm equipment lent out	3,300	3,300	3,300	15
16		31,037	29,551 Cooperative Weed Mgmt Area partnership: 4 County	10,500	10,500	10,500	16
17			Cooperative Weed Mgmt Area partnership: Col Gorge	10,500	10,500	10,500	17
18			Cooperative Weed Mgmt Area support: BLM	7,000	7,000	7,000	18
19			CRISP partner: PGE	431,250	431,250	431,250	19
20			CRISP partner: BLM	10,000	10,000	10,000	20
21			CRISP partner: Metro	30,000	30,000	30,000	21
22			WeedWise funding from partner: BLM	10,000	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	1,568,460	25
26			2,055,480 Taxes necessary to balance	2,101,077	2,119,195	2,119,195	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	3,687,655	28

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special fund

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	6/14/2016
RESOURCES							
1			Beginning Fund Balance:				1
2			Cash on hand (cash basis) or	0	0	0	3
3	46,699	160,058	(86,779) Working capital	312,153	450,000	450,000	4
4			Cash to accrual conversion adjustment	0	0	0	5
5	590,000	321,942	1,110,000 Transferred from General Fund	380,000	302,445	302,445	6
6	2,462	2,432	3,058 Milk Creek project grant: OWEB restoration grant	0	0	0	7
7	0	3,505	0 Milk Creek project grant: DEQ 319	0	0	0	8
8	1,651	18,000	11,004 OWEB Small Grants (combined) revenue for this FY	10,000	10,000	10,000	9
9	0	0	0 OWRD grant for specific identified irrigation & riparian projects	300,000	0	0	10
10	20,347		0 Corral Creek project grants	0			11
11	16,046	10,364	0 Other grants and reimbursements	0			12
12	31,300	0	0 Mt. Scott Creek project grants	0			13
13	11,720	20,719	600 SEP funding for projects	0			14
14	8,420	0	0 Other				15
15				See Conservation Loans Fund	See Conservation Loans Fund	See Conservation Loans Fund	
16	55,000	59,300	133,200 Disbursements from DEQ CWSRF: loan # R22405				16
17			40,000 Disbursements from DEQ CWSRF: septic system repair loan	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	17
18	32,765	31,513	51,275 Conservation loans: principal received from borrowers	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	18
19	1,053	0	2,395 Conservation loans: interest received from borrowers	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	19
20	New program in FY1516	New program in FY1516	0 Septic system repair loans: principal rec'd from borrowers	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	20
21	New program in FY1516	New program in FY1516	0 Septic system repair loans: interest rec'vd from borrowers	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	21
22	0		0 Interest from bank accounts				22
23	817,463	627,833	1,264,753 Total resources, except taxes to be levied	1,002,153	762,445	762,445	23
24	0	0	0 Taxes necessary to balance				24
25	0	0	0 Taxes collected in year levied				25
26	817,463	627,833	1,264,753 TOTAL RESOURCES	1,002,153	762,445	762,445	26
REQUIREMENTS							
27			Wildlife Habitat Conservation: grants, cost-share, contracts				27
28	185,036	98,433	Recategorized: See lines 36-40. Weed Management: grants, cost-share, contracts				28
29	128,551	188,588	Water Quality: grants, cost-share, contracts				29
30	91,550	123,317	Water Quantity: grants, cost-share, contracts				30
31	10,425	93,151	Stormwater Management: grants, cost-share, contracts				31
32	55,366	14,732	Soil Quality & Soil Conservation: grants, cost-share, contracts				32
33	366	1,841	Partner Programs: grants, cost-share, contracts				33
34	130,544	116,950	Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation				34
35	55,567	76,100	307,000 Special Payments: Grants and cost-share to Cooperators	350,000	125,000	125,000	36
36	This section left blank. These expenses were re-categorized into the W's. See lines 28-35.	This section left blank. These expenses were re-categorized into the W's. See lines 28-35.	232,000 Special payments: Grants to Partners	120,000	185,000	185,000	37
37			250,000 Conservation Services: Materials & Services: Contracted services	260,000	200,000	200,000	38
38			5,000 Conservation Services: Materials & Services: Milk Creek Meadowbrook project	4,000	4,000	4,000	39
39			158,600 Special Payments: Conservation loans to Cooperators	See Conservation Loans Fund	See Conservation Loans Fund	See Conservation Loans Fund	40
40	0	0	0 Other	0	0	0	41
41	New program in FY1516	New program in FY1516	40,000 Special Payments: Residential septic system repair loans to Homeowners	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	42
42	0	0	0 Debt Service: DEQ CWSRF loan # R22405: principal + interest + fees	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	43
43	0	0	0 Debt Service: DEQ CWSRF loan for septic repairs: principal + interest + fees	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	44
44			0 Transfers: Inter-fund transfer to Conservation Loans Fund (new fund)	130,964	134,000	134,000	45
45							46
46							47
47	657,405	713,112	992,600 Total Expenses (See note on line 16)	864,964	648,000	648,000	48
48			141,189 UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	137,189	114,445	114,445	49
49	160,058	(85,279)	130,964 Reserved for future expenditure	0	0	0	50
50	817,463	627,833	1,264,753 TOTAL REQUIREMENTS	1,002,153	762,445	762,445	51

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

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

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

SPECIAL REVENUE FUND

Conservation Loans Fund

Clackamas SWCD

Worksheet

This is a special fund

6/14/2016

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			
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Beginning Fund Balance:			
		0	Cash on hand (cash basis) or	0	0	0
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Working capital	0	0	0
		0	Cash to accrual conversion adjustment	0	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	134,000
			Transferred from General Fund	0	0	0
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans	73,900	19,080	19,080
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: loan #R22406 septic repair loans to residential homeowners	57,000	57,000	57,000
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Disbursements from DEQ CWSRF: new loan for conservation projects & equipment loans	100,000	150,000	150,000
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: principal received from borrowers	37,830	37,830	37,830
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: interest received from borrowers	2,140	2,140	2,140
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: principal rec'd from borrowers	3,500	3,500	3,500
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: interest rec'vd from borrowers	105	105	105
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Interest from bank accounts	0	0	0
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0
				0	0	0
				0	0	0
				0	0	0
	0	0	Total resources, except taxes to be levied	405,439	403,655	403,655
		0	Taxes necessary to balance			
			Taxes collected in year levied			
	0	0	TOTAL RESOURCES	405,439	403,655	403,655
			REQUIREMENTS			
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Special Payments: Conservation loans to Cooperators	221,300	273,900	273,900
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Special Payments: Residential septic system repair loans to homeowners	57,000	57,000	57,000
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Debt Service: DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Debt Service: DEQ CWSRF loan for septic repairs: principal + interest + fees	0	0	0
	NEW FUND NO HISTORY	NEW FUND NO HISTORY				
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0
	0	0	Total Expenses	278,300	330,900	330,900
	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	105,212	50,828	50,828
	0	0	Reserved for future expenditure	21,927	21,927	21,927
	0	0	TOTAL REQUIREMENTS	405,439	403,655	403,655

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.

Working Lands Legacy Fund

Worksheet

Clackamas SWCD

6/14/2016

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	
1			RESOURCES				1
2			Beginning Fund Balance:				2
3			Cash on hand (cash basis) or				3
4		72,500	Working capital (accrual basis)	25,000	25,000	25,000	4
5		0	Earning from temporary investments				5
6	NEW FUND NO HISTORY	75,000	Transferred from General Fund	39,500	50,000	50,000	6
7			Interest				7
8			Donations to acquire land and/or cons. easements				8
9			Grants to acquire land and/or conservation easements	1,030,735	1,030,735	1,030,735	9
10		75,000	Total resources, except taxes to be levied	1,095,235	1,105,735	1,105,735	10
11			Taxes necessary to balance				11
12			Taxes collected in year levied				12
13	0	75,000	TOTAL RESOURCES	1,095,235	1,105,735	1,105,735	13
14			REQUIREMENTS				14
15	NEW FUND NO HISTORY	0	Land Mgmt: Capital Outlay: Purchase/acquire conservation easements				15
16		5,000	Land Mgmt: Capital Outlay: Purchase/acquire land for conservation	943,875	943,875	943,875	16
17		0	Land Mgmt: Capital Outlay: improve/maintain property and easements, related costs				17
18		2,500	Land Mgmt: Materials & Services: transaction fees, recording of easements, legal fees, bank fees	25,000	25,000	25,000	18
19							19
20							20
21							21
22							22
23							23
24	0	2,500	Total Expenses	968,875	968,875	968,875	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	136,860	26
27	0	75,000	TOTAL REQUIREMENTS	1,095,235	1,105,735	1,105,735	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 SWCD

6/14/2016

Budget for Next Year 2016-17

	Historical Data			RESOURCE AND 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					
				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	73,127	3
4				Earning from temporary investments				4
5	100,000	110,376	0	Transferred from General Fund	45,000	100,000	100,000	5
6	460	579	1,156	Interest				6
7	327,500			Long-term debt proceeds				7
8			221,650	Other income: sale of property				8
9	846,274	206,291	385,808	Total resources, except taxes to be levied	118,127	173,127	173,127	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	173,127	12
13				REQUIREMENTS				13
14			25,000	District Ops: Materials & Services: Acquire/improve real property, build facilities, related costs	75,000	75,000	75,000	14
15				District Ops: Materials & Services: Bank fees				15
16	698,066	1,000		District Ops: Capital Outlay: acquire/improve property, build facilities, related costs	40,000	40,000	40,000	16
17	14,861	1,914	120	District Ops: Materials & Services	0	0	0	17
18	0		1,650	District Ops: Materials & Services: 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		12,521	248,900	Debt service: Beavercreek farm loan pay-off (principal + int)	0	0	0	20
21								21
22	750,938	43,289	312,681	Total Expenses	115,000	115,000	115,000	22
23		163,002	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	3,127	58,127	58,127	23
24	95,336	0	73,127	Reserved for future expenditure				24
25	846,274	206,291	385,808	TOTAL REQUIREMENTS	118,127	173,127	173,127	25