

Clackamas SWCD Budget, FY 2016-2017

Supplemental budget, September 20, 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.
- September 20, 2016: The Board of Directors will consider this supplemental budget following a public hearing on September 20, 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



**GENERAL FUND:
RESOURCES**



9/8/2016

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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
1			RESOURCES				1		
2	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2	0	0
3	1,541,923	1,351,366	Beginning fund balance: Working capital (accrual basis)	975,736	975,736	975,736	3	938,385	0
4	0	0	Previously levied taxes estimated to be received	0	0	0	4	0	0
5	0	0		0	0	0	5	0	0
6			OTHER RESOURCES				6		
7	7,505	7,153	Interest income	7,500	7,500	7,500	7	7,500	0
8	3,000	3,851	Grant income to General Fund	0	0	0	8	0	0
9	0	0	Cash to accrual conversion adjustment	0	0	0	9	0	0
10	0	0	135,000 Other income	0	0	0	10	0	0
11	70,930	70,930	72,674 OWEB/ODA allocations to SWCDs (combined)	72,674	72,674	72,674	11	72,674	0
12	0	0	Water Environment Services	0	0	0	12	0	0
13	1,911	1,331	1,000 Reimbursements	0	0	0	13	0	0
14	835	200	3,000 Rental/donations received re: farm equipment lent out	3,300	3,300	3,300	14	3,300	0
15	0	31,037	29,551 Support from Partners: WeedWise (combined)	509,250	509,250	509,250	15	507,700	0
16	0	20,000	26,499 Support from Partners: other program work (combined)	0	0	0	16	5,000	0
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	1,534,559	0
18	0	0	2,055,480 Taxes necessary to balance	2,101,077	2,119,195	2,119,195	18	2,119,195	0
19	1,873,872	1,995,555	0 Taxes collected in year levied	0	0	0	19	0	0
20	3,499,976	3,481,423	3,809,638 TOTAL RESOURCES	3,669,537	3,687,655	3,687,655	20	3,653,754	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**



9/8/2016

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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
1			PERSONNEL SERVICES				1		
2	360,949	352,426	District Operations Department	404,000	404,000	404,000	2	380,230	0
3	761,936	815,350	Conservation Services Department	987,000	987,000	987,000	3	1,012,196	0
4	0	0	Land Management Department	0	0	0	4	0	0
5		0	Not Allocated to Any Department	0	0	0	5	0	0
6	1,122,885	1,167,776	TOTAL PERSONNEL SERVICES	1,391,000	1,391,000	1,391,000	6	1,392,426	0
7	14.00	13.50	TOTAL FTE count for FY 16-17: 15.5	14.50	14.50	14.50	7	15.50	15.50
8			MATERIALS AND SERVICES				8		
9	159,409	119,785	District Operations Dept.	207,785	205,785	205,785	9	204,318	0
10	155,983	155,036	Conservation Services Dept.	372,100	372,100	372,100	10	268,500	0
11	0	73,979	Land Management Dept.	34,000	34,000	34,000	11	56,250	0
12		0	Not Allocated to Any Department	0	0	0	12	0	0
13	315,392	348,800	TOTAL MATERIALS & SERVICES	613,885	611,885	611,885	13	529,068	0
14			CAPITAL OUTLAY				14		
15	17,620	15,818	District Operations Dept.	5,000	5,000	5,000	15	5,000	0
16	2,713	43,027	Conservation Services Dept.	8,100	41,113	41,113	16	46,100	0
17	0	2,170	Land Management Dept.	0	0	0	17	5,000	0
18		0	Not Allocated to Any Department	0	0	0	18	0	0
19	20,333	61,015	TOTAL CAPITAL OUTLAY	13,100	46,113	46,113	19	56,100	0
20			DEBT SERVICE				20		
21	0	0		0	0	0	21	0	0
22	0	0		0	0	0	22	0	0
23	0	0		0	0	0	23	0	0
24	0	0		0	0	0	24	0	0
25	0	0	TOTAL DEBT SERVICE	0	0	0	25	0	0
26			TRANSFERRED TO OTHER FUNDS				26		
27	590,000	321,942	Transfer to Conservation Grants Fund	380,000	302,445	302,445	27	490,882	0
28	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0	28	0	0
29	New Fund FY1415	75,000	Transfer to Working Lands Legacy Fund	39,500	50,000	50,000	29	27,000	0
30	100,000	110,376	Transfer to Building Reserve Fund	45,000	100,000	100,000	30	0	0
31	690,000	507,318	TOTAL TRANSFERS	464,500	452,445	452,445	31	517,882	0
32	0	0	OPERATING CONTINGENCY	0	0	0	32	0	0
33	1,351,366	0	Ending balance (prior years)	0	0	0	33	0	0
34	0	1,473,592	UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212	841,212	34	832,028	0
35		0	Reserved for future expenditure	345,000	345,000	345,000	35	326,250	0
36	3,499,976	3,558,500	TOTAL REQUIREMENTS	3,669,537	3,687,655	3,687,655	36	3,653,754	0

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.

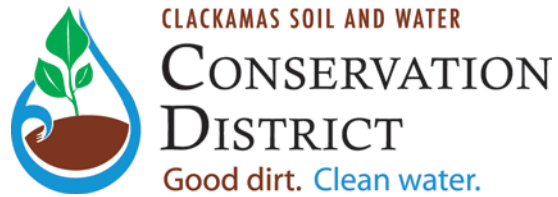
**GENERAL FUND:
SUMMARY OF EXPENDITURES**



9/8/2016

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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
			PERSONNEL SERVICES				1		
			Salaries and wages	968,200	968,200	968,200	2	972,975	0
			Payroll liabilities (District share of taxes)	99,500	99,500	99,500	3	102,732	0
			Employee benefits	214,800	214,800	214,800	4	212,018	0
			Deferred compensation - Employer contribution	69,600	69,600	69,600	5	65,586	0
			Temporary employees & interns	0	0	0	6	0	0
			COLAs and merit increases for staff	38,900	38,900	38,900	7	39,115	0
			Compensated absences (annual leave)	0	0	0	8	0	0
			Salary adjustments (includes related taxes & def comp)	0	0	0	9	0	0
			TOTAL PERSONNEL SERVICES	1,391,000	1,391,000	1,391,000	10	1,392,426	0
			Total FTE count for FY 16-17 is 15.5	14.50	14.50	14.50	11	15.50	15.50
			MATERIALS AND SERVICES				12		
			Contracted services	235,000	235,000	235,000	13	166,158	0
			Partner support	73,000	73,000	73,000	14	55,000	0
			Rent, utilities, telecomm, storage, maint.	110,145	110,145	110,145	15	103,920	0
			Fuel/maint/repair of District vehicles/equipment	23,640	23,640	23,640	16	23,640	0
			Rent space: meetings, workshops, events	10,400	10,400	10,400	17	10,400	0
			Insurance	16,200	16,200	16,200	18	16,200	0
			Office/farm supplies & non-capitalized equipment	15,400	15,400	15,400	19	25,400	0
			Program supplies	17,000	17,000	17,000	20	17,000	0
			Postage/delivery	5,600	5,600	5,600	21	5,600	0
			Printing, production	13,500	13,500	13,500	22	13,500	0
			Media, advertising, marketing	8,500	6,500	6,500	23	6,500	0
			Dues, subscriptions, licenses	33,200	33,200	33,200	24	33,200	0
			Staff training and related expenses	23,200	23,200	23,200	25	23,200	0
			Director training and related expenses	8,000	8,000	8,000	26	8,000	0
			Staff transportation & related expenses (not training related)	7,600	7,600	7,600	27	7,850	0
			Director business expenses	7,000	7,000	7,000	28	7,000	0
			Volunteer/cooperator recognition	0	0	0	29	0	0
			Bank fees, interest paid	2,500	2,500	2,500	30	2,500	0
			Scholarships	4,000	4,000	4,000	31	4,000	0
			TOTAL MATERIALS AND SERVICES	613,885	611,885	611,885	32	529,068	0
			CAPITAL OUTLAY				33		
			Office equipment/capitalized building repairs	5,000	5,000	5,000	34	10,000	0
			Field equipment	8,100	8,100	8,100	35	13,100	0
			Vehicles	0	33,013	33,013	36	33,000	0
			TOTAL CAPITAL OUTLAY	13,100	46,113	46,113	37	56,100	0
			DEBT SERVICE				38		
				0	0	0	39	0	0
				0	0	0	40	0	0
				0	0	0	41	0	0
				0	0	0	42	0	0
			TOTAL DEBT SERVICE	0	0	0	43	0	0
			TRANSFERRED TO OTHER FUNDS				44		
			Transfer to Conservation Grants Fund	380,000	302,445	302,445	45	490,882	0
			Transfer to Conservation Loans Fund	0	0	0	46	0	0
			Transfer to Working Lands Legacy Fund	39,500	50,000	50,000	47	27,000	0
			Transfer to Building Reserve Fund	45,000	100,000	100,000	48	0	0
			TOTAL TRANSFERS	464,500	452,445	452,445	49	517,882	0
			OPERATING CONTINGENCY				50		
			Ending balance (prior years)	0	0	0	51	0	0
			UNAPPROPRIATED ENDING FUND BALANCE				52		
			Reserved for future expenditure	345,000	345,000	345,000	53	326,250	0
			TOTAL REQUIREMENTS	3,669,537	3,687,655	3,687,655	54	3,653,754	0

DEPARTMENTS IN THE GENERAL FUND



**GENERAL FUND:
DETAILED EXPENDITURES**



9/8/2016

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	Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body	
			PERSONNEL SERVICES						
			Salaries and wages	278,300	278,300	278,300	2	265,687	
2	260,283	260,588	243,069						
3	27,390	26,993	24,074	28,600	28,600	28,600	3	28,072	
4	54,702	44,387	65,684	65,000	65,000	65,000	4	56,968	
5	18,574	20,252	16,436	20,900	20,900	20,900	5	18,027	
6	0			0	0	0	6	0	
7			10,500	11,200	11,200	11,200	7	11,476	
8				0	0	0	8	0	
9		207		0	0	0	9	0	
10	360,949	352,426	359,763	404,000	404,000	404,000	10	380,230	
11	4.00	4.00	3.50	4.00	4.00	4.00	11	4.00	
			TOTAL PERSONNEL SERVICES	404,000	404,000	404,000		0	
			Total FTE count for FY 16-17 is 4.0	4.00	4.00	4.00		4.00	
			MATERIALS AND SERVICES						
12	29,746	21,104	81,680	85,000	85,000	85,000	13	88,058	
13	0			15,000	15,000	15,000	14	15,000	
14	39,072	22,398	22,576	30,345	30,345	30,345	15	25,820	
15	6,835	11,542	12,941	11,940	11,940	11,940	16	11,940	
16	0			4,000	4,000	4,000	17	4,000	
17	2,389	8,900	4,998	9,000	9,000	9,000	18	9,000	
18	5,410	3,858	4,251	5,000	5,000	5,000	19	5,000	
19	22,224	790	4,701	2,000	2,000	2,000	20	2,000	
20	1,906	398	1,070	1,000	1,000	1,000	21	1,000	
21	1,147	3,862	3,755	3,000	3,000	3,000	22	3,000	
22	1,424	1,164	1,342	2,000	0	0	23	0	
23	17,835	14,821	13,917	15,000	15,000	15,000	24	15,000	
24	9,743	7,802	3,330	5,000	5,000	5,000	25	5,000	
25	6,924	7,296	6,887	8,000	8,000	8,000	26	8,000	
26	1,890	1,392	1,966	2,000	2,000	2,000	27	2,000	
27	3,083	7,073	9,159	7,000	7,000	7,000	28	7,000	
28	5,295	6,439	50	0	0	0	29	0	
29	486	945	3,770	2,500	2,500	2,500	30	2,500	
30	4,000			0	0	0	31	0	
31	159,409	119,785	201,099	207,785	205,785	205,785	32	204,318	
32			TOTAL MATERIALS AND SERVICES	207,785	205,785	205,785		0	
33			CAPITAL OUTLAY						
34	4,289	15,681	4,082	5,000	5,000	5,000	34	5,000	
35	13,331	0	0	0	0	0	35	0	
36	0	137	0	0	0	0	36	0	
37	17,620	15,818	4,082	5,000	5,000	5,000	37	5,000	
38									
39									
40									
41									
42									
43	0	0	0	0	0	0	43	0	
44									
45									
46	0	0	0	0	0	0	45	0	
47	0	0	0	0	0	0	46	0	
48	0	0	0	0	0	0	47	0	
49	0	0	0	0	0	0	48	0	
50	0	0	0	0	0	0	49	0	
51	537,978	488,028	564,944	616,785	614,785	614,785	51	589,548	
52									
53									
54									
55	537,978	488,028	564,944	616,785	614,785	614,785	55	589,548	

**GENERAL FUND:
DETAILED EXPENDITURES**



9/8/2016

Historical Data			Conservation Services 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	Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
			PERSONNEL SERVICES					
			Salaries and wages	689,900	689,900	689,900	2	707,288
545,367	584,116	648,210	Payroll liabilities (District share of taxes)	70,900	70,900	70,900	3	74,660
58,203	60,081	63,923	Employee benefits	149,800	149,800	149,800	4	155,050
108,723	128,847	127,319	Deferred compensation - Employer contribution	48,700	48,700	48,700	5	47,559
37,474	39,370	40,415	Temporary employees & interns	0	0	0	6	0
12,169	2,936	0	COLAs and merit increases for staff (incl taxes & def comp)	27,700	27,700	27,700	7	27,639
			Compensated absences (annual leave)	0	0	0	8	0
			Salary adjustments (includes related taxes & def comp)	0	0	0	9	0
			TOTAL PERSONNEL SERVICES	987,000	987,000	987,000	10	1,012,196
761,936	815,350	895,867	Total FTE count for FY 16-17 is 11.5	10.50	10.50	10.50	11	11.50
10.00	9.50	10.00	MATERIALS AND SERVICES					
			Contracted services	130,000	130,000	130,000	13	50,000
16,029	14,886	58,000	Partner support	58,000	58,000	58,000	14	40,000
0		19,335	Rent, utilities, telecomm, storage, maintenance	79,800	79,800	79,800	15	74,200
70,369	66,420	64,490	Fuel/maint/repair of District vehicles/equipment	6,700	6,700	6,700	16	6,700
6,175	6,304	3,785	Rent space: meetings, workshops, events	6,400	6,400	6,400	17	6,400
2,512	6,304	2,400	Insurance	7,200	7,200	7,200	18	7,200
4,849	1,912	14,277	Office supplies & non-capitalized equipment	5,400	5,400	5,400	19	5,400
5,698	2,695	4,812	Program supplies & non-capitalized equipment	15,000	15,000	15,000	20	15,000
17,844	16,738	16,742	Postage/delivery	4,600	4,600	4,600	21	4,600
1,431	1,407	409	Printing, production	10,500	10,500	10,500	22	10,500
2,660	671	6,254	Media, advertising, marketing	6,500	6,500	6,500	23	6,500
6,827	1,306	10,000	Dues, subscriptions, licenses	18,200	18,200	18,200	24	18,200
3,785	14,497	4,689	Staff training and related expenses	18,200	18,200	18,200	25	18,200
12,115	18,257	12,955	Director training and related expenses	0	0	0	26	0
0		0	Staff transportation & related expenses (not training related)	5,600	5,600	5,600	27	5,600
5,451	3,329	10,108	Director business expenses	0	0	0	28	0
0		0	Volunteer/cooperator recognition	0	0	0	29	0
238		200	Bank fees, interest paid	0	0	0	30	0
0	309	0	Scholarships	0	0	0	31	0
0		0	TOTAL MATERIALS AND SERVICES	372,100	372,100	372,100	32	268,500
155,983	155,036	228,456	CAPITAL OUTLAY					
			Office equipment	0	0	0	34	5,000
2,713	6,257	1,781	Field equipment	8,100	8,100	8,100	35	8,100
0	11,449	3,000	Vehicles	0	33,013	33,013	36	33,000
0	25,321		TOTAL CAPITAL OUTLAY	8,100	41,113	41,113	37	46,100
2,713	43,027	4,781	DEBT SERVICE					
0	0	0	TOTAL DEBT SERVICE	0	0	0	43	0
			TRANSFERRED TO OTHER FUNDS					
			Transfer to Conservation Grants Fund	0	0	0	45	0
			Transfer to Conservation Loans Fund	0	0	0	46	0
			Transfer to Working Lands Legacy Fund	0	0	0	47	0
			Transfer to Building Reserve Fund	0	0	0	48	0
0	0	0	TOTAL TRANSFERS	0	0	0	49	0
			OPERATING CONTINGENCY					
920,632	1,013,413	1,129,103	TOTAL EXPENDITURES	1,367,200	1,400,213	1,400,213	51	1,326,796
			Ending balance (prior years)	0	0	0	52	0
			UNAPPROPRIATED ENDING FUND BALANCE					
			Reserved for future expenditure	0	0	0	54	0
920,632	1,013,413	1,129,103	TOTAL REQUIREMENTS	1,367,200	1,400,213	1,400,213	55	1,326,796

**GENERAL FUND:
DETAILED EXPENDITURES**



9/8/2016

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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
			PERSONNEL SERVICES				1		
			Salaries and wages	0	0	0	2	0	0
			Payroll liabilities (District share of taxes)	0	0	0	3	0	0
			Employee benefits	0	0	0	4	0	0
			Deferred compensation - Employer contribution	0	0	0	5	0	0
			Temporary employees & interns	0	0	0	6	0	0
			COLAs and merit increases for staff (incl taxes & def comp)	0	0	0	7	0	0
			Compensated absences (annual leave)	0	0	0	8	0	0
			Salary adjustments (includes related taxes & def comp)	0	0	0	9	0	0
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	10	0	0
0.00	0.00	0.00	Total FTE count for FY 16-17 is 0.0	0.00	0.00	0.00	11	0.00	0.00
			MATERIALS AND SERVICES				12		
	45,750	27,000	Contracted services	20,000	20,000	20,000	13	28,100	
			Partner support				14		
	4,566	5,059	Rent, utilities, telecomm, storage, maintenance				15	3,900	
	1,995	6,700	Fuel/maint/repair of District farm equipment	5,000	5,000	5,000	16	5,000	
			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	15,000	
			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	250	
			Director business expenses				28		
			Volunteer/cooperator recognition				29		
			Bank fees, interest paid				30		
	4,000	4,000	Scholarships	4,000	4,000	4,000	31	4,000	
0	73,979	44,868	TOTAL MATERIALS AND SERVICES	34,000	34,000	34,000	32	56,250	0
			CAPITAL OUTLAY				33		
	0	0	Office equipment				34		
	2,170	5,000	Field equipment				35	5,000	
			Vehicles				36		
0	2,170	5,000	TOTAL CAPITAL OUTLAY	0	0	0	37	5,000	0
			DEBT SERVICE				38		
							39		
							40		
							41		
							42		
0	0	0	TOTAL DEBT SERVICE	0	0	0	43	0	0
			TRANSFERRED TO OTHER FUNDS				44		
	0	0	Transfer to Conservation Grants Fund	0	0	0	45	0	0
	New Fund FY 1617	New Fund FY 1617	Transfer to Conservation Loans Fund	0	0	0	46	0	0
	0	0	Transfer to Working Lands Legacy Fund	0	0	0	47	0	0
	0	0	Transfer to Building Reserve Fund	0	0	0	48	0	0
0	0	0	TOTAL TRANSFERS	0	0	0	49	0	0
			OPERATING CONTINGENCY				50		
0	76,149	49,868	TOTAL EXPENDITURES	34,000	34,000	34,000	51	61,250	0
			Ending balance (prior years)				52		
		0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	53	0	0
			Reserved for future expenditure	0	0	0	54	0	0
0	76,149	49,868	TOTAL REQUIREMENTS	34,000	34,000	34,000	55	61,250	0

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

**GENERAL FUND:
DETAILED EXPENDITURES**



9/8/2016

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		Revisions Proposed by Budget Ofcr	Revisions 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	0	0
			Total FTE count for FY 16-17 is 0.0	0	0	0	11	0	0
			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	0	0
			CAPITAL OUTLAY				33		
			Office equipment				34		
			Field equipment				35		
			Vehicles				36		
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	37	0	0
			DEBT SERVICE				38		
	0	0		0	0	0	39	0	0
							40		
							41		
							42		
0	0	0	TOTAL DEBT SERVICE	0	0	0	43	0	0
			TRANSFERRED TO OTHER FUNDS				44		
590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	302,445	302,445	45	490,882	0
New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0	46	0	0
New Fund FY1415	75,000	0	Transfer to Working Lands Legacy Fund	39,500	50,000	50,000	47	27,000	0
100,000	110,376	0	Transfer to Building Reserve Fund	45,000	100,000	100,000	48	0	0
690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	452,445	452,445	49	517,882	0
			OPERATING CONTINGENCY				50		
690,000	507,318	1,110,000	TOTAL EXPENDITURES	464,500	452,445	452,445	51	517,882	0
			Ending balance (prior years)				52		
	1,473,592	955,723	UNAPPROPRIATED ENDING FUND BALANCE	842,052	841,212	841,212	53	832,028	0
			Reserved for future expenditure	345,000	345,000	345,000	54	326,250	
690,000	1,980,910	2,065,723	TOTAL REQUIREMENTS	1,651,552	1,638,657	1,638,657	55	1,676,160	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 AND RESERVE FUNDS



**SPECIAL REVENUE FUND:
CONSERVATION GRANTS FUND**



9/8/2016

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	Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body		
RESOURCES										
1							1			
2	0		0	0	0	0	2	0		
3	46,699	160,058	(86,779)	312,153	450,000	450,000	3	527,878		
4	0	0	0	0	0	0	4	0		
5	590,000	321,942	1,110,000	380,000	302,445	302,445	5	490,882		
6	2,462	5,937	3,058	0	0	0	6	0		
7	1,651	18,000	11,004	10,000	10,000	10,000	7	12,830		
8	0	0	0	300,000	0	0	8	0		
9	20,347	0	0	0	0	0	9	0		
10	16,046	10,364	0	0	0	0	10	0		
11	31,300	0	0	0	0	0	11	0		
12	11,720	20,719	600	0	0	0	12	0		
13	8,420	0	0	0	0	0	13	0		
14	55,000	59,300	133,200	See Conservation Loans Fund	See Conservation Loans Fund	See Conservation Loans Fund	14	See Conservation Loans Fund		
15	0	0	40,000	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	15	See Conservation Loans Fund		
16	33,818	31,513	53,670	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	16	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	17	See Conservation Loans Fund		
18	0	0	0	0	0	0	18	0		
19	817,463	627,833	1,264,753	1,002,153	762,445	762,445	19	1,031,590		
20	0	0	0	0	0	0	20	0		
21	0	0	0	0	0	0	21	0		
22	817,463	627,833	1,264,753	1,002,153	762,445	762,445	22	1,031,590		
REQUIREMENTS										
23							23			
24	185,036	98,433	Recategorized: See lines 32-36.	Special Payments: Wildlife Habitat Conservation	Recategorized: See lines 32-36.		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	Special Payments: Grants and cost-share to Cooperators	350,000	125,000	125,000	32	332,604	0
33			232,000	Special Payments: Grants to Partners	120,000	185,000	185,000	33	220,300	0
34			250,000	Conservation Services: Materials & Services: Contracted services	260,000	200,000	200,000	34	215,000	0
35			5,000	Conservation Services: Materials & Services: Milk Creek Meadowbrook project	4,000	4,000	4,000	35	4,000	0
36			158,600	Special Payments: Conservation loans to Cooperators	See Conservation Loans Fund	See Conservation Loans Fund	See Conservation Loans Fund	36	See Conservation Loans Fund	See Conservation Loans Fund
37	0	0	0	Other	0	0	0	37	0	
38	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	38	See Conservation Loans Fund	
39	0	0	0	Debt Service: DEQ CWSRF loan # R22405: principal + interest + fees	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	39	See Conservation Loans Fund	
40	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	40	See Conservation Loans Fund	
41	0	0	0	Transfers: Inter-fund Transfers to Conservation Loans Fund (new fund)	130,964	134,000	134,000	41	134,000	0
42	0	0	0	Conservation Services: Materials & Services: Contracted services for WeedWise CRISP	0	0	0	42	95,882	0
43	0	0	0		0	0	0	43	0	
44	657,405	713,112	992,600	Total Expenses (See note on line 16)	864,964	648,000	648,000	44	1,001,786	0
UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-										
45			141,189	November 2017)	137,189	114,445	114,445	45	29,804	0
46	160,058	(85,279)	130,964	Reserved for future expenditure	0	0	0	46	0	0
47	817,463	627,833	1,264,753	TOTAL REQUIREMENTS	1,002,153	762,445	762,445	47	1,031,590	0

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

**SPECIAL REVENUE FUND:
CONSERVATION LOANS FUND**



9/8/2016

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	Revisions Proposed by Budget Ofcr	Revisions 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	0	0
3	0	0	0	Cash on hand (cash basis) or	0	0	0	3	0	0
4	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Working capital	0	0	0	4	0	0
5	0	0	0	Cash to accrual conversion adjustment	0	0	0	5	0	0
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	134,000	0
7	0	0	0	Transferred from General Fund	0	0	0	7	0	0
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	41,373	0
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	57,000	0
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	150,000	0
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	39,167	0
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	2,168	0
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	0	0
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	0	0
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Interest from bank accounts	0	0	0	15	500	0
16	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0	16	0	0
17	0	0	0		0	0	0	17	0	0
18	0	0	0		0	0	0	18	0	0
19	0	0	0		0	0	0	19	0	0
21	0	0	0	Total resources, except taxes to be levied	405,439	403,655	403,655	21	424,208	0
22	0	0	0	Taxes necessary to balance	0	0	0	22	0	0
23	0	0	0	Taxes collected in year levied	0	0	0	23	0	0
24	0	0	0	TOTAL RESOURCES	405,439	403,655	403,655	24	424,208	0
			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	225,000	0
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	57,000	0
28	NO HISTORY	NO HISTORY	NO HISTORY	Debt Service: DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0	28	0	0
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	0	0
30	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		0	0	0	30	0	0
31	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0	31	0	0
32	0	0	0		0	0	0	32	0	0
33	0	0	0		0	0	0	33	0	0
34	0	0	0		0	0	0	34	0	0
35	0	0	0	Total Expenses	278,300	330,900	330,900	35	282,000	0
			UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-							
36	0	0	0	November 2017)	105,212	50,828	50,828	36	12,208	0
37	0	0	0	Reserved for future expenditure	21,927	21,927	21,927	37	130,000	0
38	0	0	0	TOTAL REQUIREMENTS	405,439	403,655	403,655	38	424,208	0

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**



9/8/2016

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	Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body		
			RESOURCES				1			
1										
2							2			
3		0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	3	0	0
4		0	72,500	Beginning fund balance: Working capital (accrual basis)	25,000	25,000	25,000	4	57,686	0
5		0	0	Earning from temporary investments	0	0	0	5	0	0
6		75,000	0	Transferred from General Fund	39,500	50,000	50,000	6	27,000	0
7	NEW FUND NO HISTORY	0	0	Interest	0	0	0	7	600	0
8		0	0	Donations to acquire land and/or cons. easements	0	0	0	8	0	0
9		0	0	Grants to acquire land and/or conservation easements	1,030,735	1,030,735	1,030,735	9	131,900	0
10		75,000	72,500	Total resources, except taxes to be levied	1,095,235	1,105,735	1,105,735	10	217,186	0
11		0	0	Taxes necessary to balance	0	0	0	11	0	0
12		0	0	Taxes collected in year levied	0	0	0	12	0	0
13	0	75,000	72,500	TOTAL RESOURCES	1,095,235	1,105,735	1,105,735	13	217,186	0
			REQUIREMENTS				14			
14										
15		0	20,000	Land Mgmt: Capital Outlay: Purchase/acquire conservation easements	0	0	0	15	0	0
16		0	5,000	Land Mgmt: Capital Outlay: Purchase/acquire land for conservation	943,875	943,875	943,875	16	0	0
17		0	0	Land Mgmt: Capital Outlay: improve/maintain property and easements, related costs	0	0	0	17	20,000	0
18	NEW FUND NO HISTORY	2,500	22,500	Land Mgmt: Materials & Services: transaction fees, recording of easements, legal fees, bank fees	25,000	25,000	25,000	18	65,286	0
19		0	0		0	0	0	19	0	0
20		0	0		0	0	0	20	0	0
21		0	0		0	0	0	21	0	0
22		0	0		0	0	0	22	0	0
23		0	0		0	0	0	23	0	0
24	0	2,500	47,500	Total Expenses	968,875	968,875	968,875	24	85,286	0
25	0	72,500	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	0	0	0	25	0	0
26	0	0	25,000	Reserved for future expenditure	126,360	136,860	136,860	26	131,900	0
27	0	75,000	72,500	TOTAL REQUIREMENTS	1,095,235	1,105,735	1,105,735	27	217,186	0

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

Grants to acquire land and/or conservation easements:

CSWCD has applied for a \$1,036,275 grant from ODFW/BPA for acquisition of a working lands parcel. If grant is awarded, most of the funds will be paid by BPA directly to the landowners. CSWCD will receive funds for future stewardship costs, estimated at \$131,900.

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

**RESERVE FUND:
 Building Reserve Fund**



9/8/2016

Historical Data

*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		Revisions Proposed by Budget Ofcr	Revisions 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	0	0
3	0	0	163,002	Beginning fund balance: Working capital (accrual basis)	73,127	73,127	73,127	3	117,768	0
4	0	0	0	Earning from temporary investments	0	0	0	4	0	0
5	100,000	110,376	0	Transferred from General Fund	45,000	100,000	100,000	5	0	0
6	460	579	1,156	Interest	0	0	0	6	1,500	0
7	327,500	0	0	Long-term debt proceeds	0	0	0	7	4,000,000	0
8	0	0	221,650	Other income: sale of property	0	0	0	8	0	0
9	846,274	206,291	385,808	Total resources, except taxes to be levied	118,127	173,127	173,127	9	4,119,268	0
10			0	Taxes necessary to balance	0	0	0	10	0	0
11	0			Taxes collected in year levied	0	0	0	11	0	0
12	846,274	206,291	385,808	TOTAL RESOURCES	118,127	173,127	173,127	12	4,119,268	0
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	150,000	0
15	0	0	0	District Ops: Materials & Services: Bank fees	0	0	0	15	0	0
16	698,066	1,000	0	District Ops: Capital Outlay: acquire/improve property, build facilities, related costs	40,000	40,000	40,000	16	20,000	0
17	14,861	1,914	120	District Ops: Materials & Services	0	0	0	17	0	0
18	0	0	1,650	District Ops: Materials & Services: Title insurance, recording fees: sale of Pleasant Ave property	0	0	0	18	0	0
19	38,011	27,854	37,011	Debt service: Beavercreek farm loan principal + interest	0	0	0	19	0	0
20	0	12,521	248,900	Debt service: Beavercreek farm loan pay-off (principal + int)	0	0	0	20	0	0
21	0	0	0		0	0	0	21	0	0
22	750,938	43,289	312,681	Total Expenses	115,000	115,000	115,000	22	170,000	0
23	0	163,002	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	3,127	58,127	58,127	23	3,949,268	0
24	95,336	0	73,127	Reserved for future expenditure	0	0	0	24	0	0
25	846,274	206,291	385,808	TOTAL REQUIREMENTS	118,127	173,127	173,127	25	4,119,268	0

BUDGET WORKSHEETS



GENERAL FUND

Worksheet

Clackamas SWCD

9/8/2016

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	Revisions Proposed by Budget Ofcr	Revisions 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	938,385
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	7,500
8	3,000	3,851	5,342	Grant income to General Fund	0	0	0	8	0
9				Cash to accrual conversion adjustment	0	0	0	9	0
10			135,000	Other income	0	0	0	10	0
11	50,000	50,000	50,900	OWEB/ODA grant: TA/LMA	50,900	50,900	50,900	11	50,900
12	20,930	20,930	21,774	OWEB/ODA grant: District Operations & Admin	21,774	21,774	21,774	12	21,774
13			0	Water Environment Services (riparian outreach/restor.)				13	
14	1,911	1,331	1,000	Reimbursements	0	0	0	14	0
15	835	200	3,000	Rental/donations received re: farm equipment lent out	3,300	3,300	3,300	15	3,300
16		31,037	29,551	WeedWise Coop Weed Mgmt Area partners: 4 County	10,500	10,500	10,500	16	10,750
17				WeedWise Coop Weed Mgmt Area partners: Col Gorge	10,500	10,500	10,500	17	13,700
18				WeedWise CWMA partner: BLM for Col Gorge CWMA	7,000	7,000	7,000	18	5,000
19				WeedWise CRISP partner: PGE grant	431,250	431,250	431,250	19	431,250
20				WeedWise CRISP partner: BLM	10,000	10,000	10,000	20	8,500
21				WeedWise CRISP partner: Metro	30,000	30,000	30,000	21	30,000
22				WeedWise Sandy Basin (SBVRC) partner: BLM	10,000	10,000	10,000	22	8,500
23		20,000	0	Clackamas River Water Providers MOA	0	0	0	23	5,000
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	1,534,559
26			2,055,480	Taxes necessary to balance	2,101,077	2,119,195	2,119,195	26	2,119,195
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	3,653,754

Historical Data			Adopted Revised Budget Year 2015/16	RESOURCE AND REQUIREMENTS DESCRIPTION	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	Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body	
				RESOURCES					
1				Beginning Fund Balance:				1	
2				Cash on hand (cash basis) or	0	0	0	3	0
3	46,699	160,058	(86,779)	Working capital	312,153	450,000	450,000	4	527,878
4				Cash to accrual conversion adjustment	0	0	0	5	0
5	590,000	321,942	1,110,000	Transferred from General Fund	380,000	302,445	302,445	6	490,882
6	2,462	2,432	3,058	Milk Creek project grant: OWEB restoration grant	0	0	0	7	0
7	0	3,505	0	Milk Creek project grant: DEQ 319	0	0	0	8	0
8	1,651	18,000	11,004	OWEB Small Grants (combined) revenue for this FY	10,000	10,000	10,000	9	12,830
9	0	0	0	OWRD grant for specific identified irrigation & riparian projects	300,000	0	0	10	0
10	20,347			Corral Creek project grants	0	0	0	11	0
11	16,046	10,364	0	Other grants and reimbursements	0	0	0	12	0
12	31,300	0	0	Mt. Scott Creek project grants	0	0	0	13	0
13	11,720	20,719	600	SEP funding for projects	0	0	0	14	0
14	8,420	0	0	Other				15	0
15					See Conservation Loans Fund	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	See Conservation Loans Fund
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	See Conservation Loans Fund
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	See Conservation Loans Fund
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	See Conservation Loans Fund
21	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	See Conservation Loans Fund	21	See Conservation Loans Fund
22	0			Interest from bank accounts				22	0
23	817,463	627,833	1,264,753	Total resources, except taxes to be levied	1,002,153	762,445	762,445	23	1,031,590
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	1,031,590
				REQUIREMENTS					
27				Wildlife Habitat Conservation: grants, cost-share, contracts				27	
28	185,036	98,433		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						35	
36	This section left blank. These expenses were recategorized into the W's. See lines 28-35.	This section left blank. These expenses were recategorized into the W's. See lines 28-35.	307,000	Special Payments: Grants and cost-share to Cooperators	350,000	125,000	125,000	36	332,604
37			232,000	Special Payments: Grants to Partners	120,000	185,000	185,000	37	220,300
38			250,000	Conservation Services: Materials & Services: Contracted services	260,000	200,000	200,000	38	215,000
39			5,000	Conservation Services: Materials & Services: Milk Creek Meadowbrook project	4,000	4,000	4,000	39	4,000
40			158,600	Special Payments: Conservation loans to Cooperators	See Conservation Loans Fund	See Conservation Loans Fund	See Conservation Loans Fund	40	See Conservation Loans Fund
41	0	0	0	Other	0	0	0	41	0
42	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	See Conservation Loans Fund
43	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	See Conservation Loans Fund
44	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	See Conservation Loans Fund
45			0	Transfers: Inter-fund transfer to Conservation Loans Fund (new fund)	130,964	134,000	134,000	45	134,000
46				Conservation Services: Materials & Services: Contracted services for WeedWise CRISP	0	0	0	46	95,882
47								47	
48	657,405	713,112	992,600	Total Expenses (See note on line 16)	864,964	648,000	648,000	48	1,001,786
49			141,189	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	137,189	114,445	114,445	49	29,804
50	160,058	(85,279)	130,964	Reserved for future expenditure	0	0	0	50	0
51	817,463	627,833	1,264,753	TOTAL REQUIREMENTS	1,002,153	762,445	762,445	51	1,031,590

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

9/8/2016

1	Historical Data			RESOURCE AND REQUIREMENTS 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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body	
1				RESOURCES					1		
2	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Beginning Fund Balance:					2		
3			0	Cash on hand (cash basis) or	0	0	0		3	0	0
4	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Working capital	0	0	0		4	0	0
5			0	Cash to accrual conversion adjustment	0	0	0		5	0	0
6			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	134,000	
7				Transferred from General Fund	0	0	0		7	0	0
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	41,373	
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	57,000	
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	150,000	
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	39,167	
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	2,168	
13	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	3,500		13	0	
14	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Septic system repair loans: interest rec'd from borrowers	105	105	105		14	0	
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Interest from bank accounts	0	0	0		15	500	0
16	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0		16	0	0
17					0	0	0		17	0	0
18					0	0	0		18	0	0
19					0	0	0		19	0	0
20	0	0	0	Total resources, except taxes to be levied	405,439	403,655	403,655		20	424,208	0
21				Taxes necessary to balance					21		
22				Taxes collected in year levied					22		
23	0	0	0	TOTAL RESOURCES	405,439	403,655	403,655		23	424,208	0
24				REQUIREMENTS					24		
25	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Special Payments: Conservation loans to Cooperators	221,300	273,900	273,900		25	225,000	
26	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		26	57,000	
27	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Debt Service: DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0		27	0	0
28	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		28	0	0
29	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY						29		
30	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0		30	0	0
31									31		
32									32		
33									33		
34	0	0	0	Total Expenses	278,300	330,900	330,900		34	282,000	0
35			0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	105,212	50,828	50,828		35	12,208	0
36			0	Reserved for future expenditure	21,927	21,927	21,927		36	130,000	
37	0	0	0	TOTAL REQUIREMENTS	405,439	403,655	403,655		37	424,208	0

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 SWCD

9/8/2016

Historical Data				RESOURCE AND REQUIREMENTS 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		Revisions Proposed by Budget Ofcr	Revisions Adopted by Governing Body
				RESOURCES						
1				Beginning Fund Balance:						
2				Cash on hand (cash basis) or						
3				Working capital (accrual basis)	25,000	25,000	25,000	4	57,686	
4			72,500	Earning from temporary investments						
5			0	Transferred from General Fund	39,500	50,000	50,000	6	27,000	
6	NEW FUND NO HISTORY	75,000		Interest				7	600	
7				Donations to acquire land and/or cons. easements						
8				Grants to acquire land and/or conservation easements	1,030,735	1,030,735	1,030,735	9	131,900	
9				Total resources, except taxes to be levied	1,095,235	1,105,735	1,105,735	10	217,186	0
10		75,000	72,500	Taxes necessary to balance				11		
11				Taxes collected in year levied				12		
12				TOTAL RESOURCES	1,095,235	1,105,735	1,105,735	13	217,186	0
13	0	75,000	72,500	REQUIREMENTS				14		
14				Land Mgmt: Capital Outlay: Purchase/acquire conservation easements						
15	NEW FUND NO HISTORY	0	20,000	Land Mgmt: Capital Outlay: Purchase/acquire land for conservation	943,875	943,875	943,875	16	0	
16			5,000	Land Mgmt: Capital Outlay: improve/maintain property and easements, related costs	0	0	0	17	20,000	
17		0	0	Land Mgmt: Materials & Services: transaction fees, recording of easements, legal fees, bank fees	25,000	25,000	25,000	18	65,286	
18		2,500	22,500					19		
19								20		
20								21		
21								22		
22								23		
23				Total Expenses	968,875	968,875	968,875	24	85,286	0
24	0	2,500	47,500	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	0	0	0	25	0	0
25	0	72,500	0	Reserved for future expenditure	126,360	136,860	136,860	26	131,900	
26	0	0	25,000							
27	0	75,000	72,500	TOTAL REQUIREMENTS	1,095,235	1,105,735	1,105,735	27	217,186	0

Grants to acquire land and/or conservation easements:

CSWCD has applied for a \$1,036,275 grant from ODFW/BPA for acquisition of a working lands parcel. If grant is awarded, most of the funds will be paid by BPA directly to the landowners. CSWCD will receive funds for future stewardship costs, estimated at \$131,900.

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

9/8/2016

Historical Data			RESOURCE AND REQUIREMENTS 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	Revisions Proposed by Budget Ofcr	Revisions 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	73,127	3	117,768
4			Earning from temporary investments				4	
5	100,000	110,376	0 Transferred from General Fund	45,000	100,000	100,000	5	0
6	460	579	1,156 Interest				6	1,500
7	327,500		Long-term debt proceeds				7	4,000,000
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	4,119,268
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	4,119,268
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	150,000
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	20,000
17	14,861	1,914	120 District Ops: Materials & Services	0	0	0	17	0
18	0	1,650	District Ops: Materials & Services: Title insurance, recording fees: sale of Pleasant Ave property	0	0	0	18	0
19	38,011	27,854	37,011 Debt service: Beavercreek farm loan principal + interest	0	0	0	19	0
20		12,521	248,900 Debt service: Beavercreek farm loan pay-off (principal + int)	0	0	0	20	0
21							21	
22	750,938	43,289	312,681 Total Expenses	115,000	115,000	115,000	22	170,000
23		163,002	0 UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)	3,127	58,127	58,127	23	3,949,268
24	95,336	0	73,127 Reserved for future expenditure				24	0
25	846,274	206,291	385,808 TOTAL REQUIREMENTS	118,127	173,127	173,127	25	4,119,268