



# Clackamas SWCD Budget, FY 2016-2017

## Supplemental budget, September 20, 2016

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### 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 held a public hearing and then adopted resolution 2016-009: RESOLUTION TO ADOPT A REVISED (SUPPLEMENTAL) BUDGET AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2016-2017.

### 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**



9/20/2016

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



9/20/2016

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 6/14/16		Revised Budget Adopted by Governing Body 9/20/16
			<b>PERSONNEL SERVICES</b>					
			District Operations Department	404,000	404,000	404,000	1	380,230
			Conservation Services Department	987,000	987,000	987,000	2	1,012,196
			Land Management Department	0	0	0	3	0
			Not Allocated to Any Department	0	0	0	4	0
			TOTAL PERSONNEL SERVICES	<b>1,391,000</b>	<b>1,391,000</b>	<b>1,391,000</b>	5	<b>1,392,426</b>
			TOTAL FTE count for FY 16-17: 15.5	<b>14.50</b>	<b>14.50</b>	<b>14.50</b>	6	<b>15.50</b>
			<b>MATERIALS AND SERVICES</b>				7	
			District Operations Dept.	207,785	205,785	205,785	8	204,318
			Conservation Services Dept.	372,100	372,100	372,100	9	268,500
			Land Management Dept.	34,000	34,000	34,000	10	56,250
			Not Allocated to Any Department	0	0	0	11	0
			TOTAL MATERIALS & SERVICES	<b>613,885</b>	<b>611,885</b>	<b>611,885</b>	12	<b>529,068</b>
			<b>CAPITAL OUTLAY</b>				13	
			District Operations Dept.	5,000	5,000	5,000	14	5,000
			Conservation Services Dept.	8,100	41,113	41,113	15	46,100
			Land Management Dept.	0	0	0	16	5,000
			Not Allocated to Any Department	0	0	0	17	0
			TOTAL CAPITAL OUTLAY	<b>13,100</b>	<b>46,113</b>	<b>46,113</b>	18	<b>56,100</b>
			<b>DEBT SERVICE</b>				19	
				0	0	0	20	0
				0	0	0	21	0
				0	0	0	22	0
				0	0	0	23	0
				0	0	0	24	0
			TOTAL DEBT SERVICE	<b>0</b>	<b>0</b>	<b>0</b>	25	<b>0</b>
			<b>TRANSFERRED TO OTHER FUNDS</b>				26	
			Transfer to Conservation Grants Fund	380,000	302,445	302,445	27	490,882
			Transfer to Conservation Loans Fund	0	0	0	28	0
			Transfer to Working Lands Legacy Fund	39,500	50,000	50,000	29	27,000
			Transfer to Building Reserve Fund	45,000	100,000	100,000	30	0
			TOTAL TRANSFERS	<b>464,500</b>	<b>452,445</b>	<b>452,445</b>	31	<b>517,882</b>
			<b>OPERATING CONTINGENCY</b>				32	
			Ending balance (prior years)	0	0	0	33	0
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				34	
			Reserved for future expenditure	842,052	841,212	841,212	35	832,028
			<b>TOTAL REQUIREMENTS</b>	<b>3,669,537</b>	<b>3,687,655</b>	<b>3,687,655</b>	36	<b>3,653,754</b>

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.

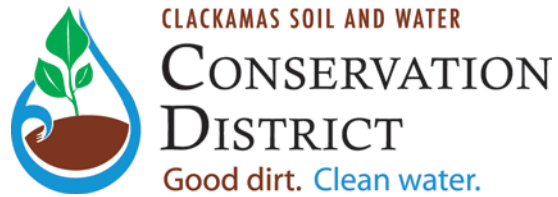
**GENERAL FUND:  
SUMMARY OF EXPENDITURES**



9/20/2016

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

# DEPARTMENTS IN THE GENERAL FUND



**GENERAL FUND:  
DETAILED EXPENDITURES**



9/20/2016

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 6/14/16	Revised Budget Adopted by Governing Body 9/20/16	
			<b>PERSONNEL SERVICES</b>					
			Salaries and wages	278,300	278,300	278,300	265,687	
			Payroll liabilities (District share of taxes)	28,600	28,600	28,600	28,072	
			Employee benefits	65,000	65,000	65,000	56,968	
			Deferred compensation - Employer contribution	20,900	20,900	20,900	18,027	
			Temporary Employees & Interns	0	0	0	0	
			COLAs and merit increases for staff (incl taxes & def comp)	11,200	11,200	11,200	11,476	
			Compensated absences (annual leave)	0	0	0	0	
			Salary adjustments (includes related taxes & def comp)	0	0	0	0	
			<b>TOTAL PERSONNEL SERVICES</b>	<b>404,000</b>	<b>404,000</b>	<b>404,000</b>	<b>380,230</b>	
			Total FTE count for FY 16-17 is 4.0	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	
			<b>MATERIALS AND SERVICES</b>					
			Contracted services	85,000	85,000	85,000	88,058	
			Partner support	15,000	15,000	15,000	15,000	
			Rent, utilities, telecomm, storage, maintenance	30,345	30,345	30,345	25,820	
			Fuel/maint/repair of District vehicles/equipment	11,940	11,940	11,940	11,940	
			Rent space: meetings, workshops, events	4,000	4,000	4,000	4,000	
			Insurance	9,000	9,000	9,000	9,000	
			Office supplies & non-capitalized equipment	5,000	5,000	5,000	5,000	
			Program supplies & non-capitalized equipment	2,000	2,000	2,000	2,000	
			Postage/delivery	1,000	1,000	1,000	1,000	
			Printing, production	3,000	3,000	3,000	3,000	
			Media, advertising, marketing	2,000	0	0	0	
			Dues, subscriptions, licenses	15,000	15,000	15,000	15,000	
			Staff training and related expenses	5,000	5,000	5,000	5,000	
			Director training and related expenses	8,000	8,000	8,000	8,000	
			Staff transportation & related expenses (not training related)	2,000	2,000	2,000	2,000	
			Director/business expenses	7,000	7,000	7,000	7,000	
			Volunteer/Board/staff/cooperator recognition	0	0	0	0	
			Bank fees, interest paid	2,500	2,500	2,500	2,500	
			Scholarships	0	0	0	0	
			<b>TOTAL MATERIALS AND SERVICES</b>	<b>207,785</b>	<b>205,785</b>	<b>205,785</b>	<b>204,318</b>	
			<b>CAPITAL OUTLAY</b>					
			Office equipment	5,000	5,000	5,000	5,000	
			Field equipment	0	0	0	0	
			Vehicles	0	0	0	0	
			<b>TOTAL CAPITAL OUTLAY</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	
			<b>DEBT SERVICE</b>					
			<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
			<b>TRANSFERRED TO OTHER FUNDS</b>					
			Transfer to Conservation Grants Fund	0	0	0	0	
			Transfer to Conservation Loans Fund	0	0	0	0	
			Transfer to Working Lands Legacy Fund	0	0	0	0	
			Transfer to Building Reserve Fund	0	0	0	0	
			<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
			<b>OPERATING CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
			<b>TOTAL EXPENDITURES</b>	<b>616,785</b>	<b>614,785</b>	<b>614,785</b>	<b>589,548</b>	
			Ending balance (prior years)					
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
			Reserved for future expenditure	0	0	0	0	
			<b>TOTAL REQUIREMENTS</b>	<b>616,785</b>	<b>614,785</b>	<b>614,785</b>	<b>589,548</b>	

**GENERAL FUND:  
DETAILED EXPENDITURES**



9/20/2016

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 6/14/16	Revised Budget Adopted by Governing Body 9/20/16	
			<b>PERSONNEL SERVICES</b>					
			Salaries and wages	689,900	689,900	689,900	707,288	
			Payroll liabilities (District share of taxes)	70,900	70,900	70,900	74,660	
			Employee benefits	149,800	149,800	149,800	155,050	
			Deferred compensation - Employer contribution	48,700	48,700	48,700	47,559	
			Temporary employees & interns	0	0	0	0	
			COLAs and merit increases for staff (incl taxes & def comp)	27,700	27,700	27,700	27,639	
			Compensated absences (annual leave)	0	0	0	0	
			Salary adjustments (includes related taxes & def comp)	0	0	0	0	
			<b>TOTAL PERSONNEL SERVICES</b>	<b>987,000</b>	<b>987,000</b>	<b>987,000</b>	<b>1,012,196</b>	
			Total FTE count for FY 16-17 is 11.5	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>11.50</b>	
			<b>MATERIALS AND SERVICES</b>					
			Contracted services	130,000	130,000	130,000	50,000	
			Partner support	58,000	58,000	58,000	40,000	
			Rent, utilities, telecom, storage, maintenance	79,800	79,800	79,800	74,200	
			Fuel/maint/repair of District vehicles/equipment	6,700	6,700	6,700	6,700	
			Rent space: meetings, workshops, events	6,400	6,400	6,400	6,400	
			Insurance	7,200	7,200	7,200	7,200	
			Office supplies & non-capitalized equipment	5,400	5,400	5,400	5,400	
			Program supplies & non-capitalized equipment	15,000	15,000	15,000	15,000	
			Postage/delivery	4,600	4,600	4,600	4,600	
			Printing, production	10,500	10,500	10,500	10,500	
			Media, advertising, marketing	6,500	6,500	6,500	6,500	
			Dues, subscriptions, licenses	18,200	18,200	18,200	18,200	
			Staff training and related expenses	18,200	18,200	18,200	18,200	
			Director training and related expenses	0	0	0	0	
			Staff transportation & related expenses (not training related)	5,600	5,600	5,600	5,600	
			Director business expenses	0	0	0	0	
			Volunteer/cooperator recognition	0	0	0	0	
			Bank fees, interest paid	0	0	0	0	
			Scholarships	0	0	0	0	
			<b>TOTAL MATERIALS AND SERVICES</b>	<b>372,100</b>	<b>372,100</b>	<b>372,100</b>	<b>268,500</b>	
			<b>CAPITAL OUTLAY</b>					
			Office equipment	0	0	0	5,000	
			Field equipment	8,100	8,100	8,100	8,100	
			Vehicles	0	33,013	33,013	33,000	
			<b>TOTAL CAPITAL OUTLAY</b>	<b>8,100</b>	<b>41,113</b>	<b>41,113</b>	<b>46,100</b>	
			<b>DEBT SERVICE</b>					
			<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
			<b>TRANSFERRED TO OTHER FUNDS</b>					
			Transfer to Conservation Grants Fund	0	0	0	0	
			Transfer to Conservation Loans Fund	0	0	0	0	
			Transfer to Working Lands Legacy Fund	0	0	0	0	
			Transfer to Building Reserve Fund	0	0	0	0	
			<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
			<b>OPERATING CONTINGENCY</b>	0	0	0	0	
			<b>TOTAL EXPENDITURES</b>	<b>1,367,200</b>	<b>1,400,213</b>	<b>1,400,213</b>	<b>1,326,796</b>	
			Ending balance (prior years)	0	0	0	0	
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	0	0	0	0	
			Reserved for future expenditure	0	0	0	0	
			<b>TOTAL REQUIREMENTS</b>	<b>1,367,200</b>	<b>1,400,213</b>	<b>1,400,213</b>	<b>1,326,796</b>	



**GENERAL FUND:  
DETAILED EXPENDITURES**



9/20/2016

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 6/14/16	Revised Budget Adopted by Governing Body 9/20/16	
			<b>PERSONNEL SERVICES</b>					1
			Salaries and wages	0	0	0	0	2
			Payroll liabilities (District share of taxes)	0	0	0	0	3
			Employee benefits	0	0	0	0	4
			Deferred compensation - Employer contribution	0	0	0	0	5
			Temporary employees & interns	0	0	0	0	6
			COLAs and merit increases for staff (incl taxes & def comp)	0	0	0	0	7
			Compensated absences (annual leave)	0	0	0	0	8
			Salary adjustments (includes related taxes & def comp)	0	0	0	0	9
0	0	0	<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
0.00	0.00	0.00	Total FTE count for FY 16-17 is 0.0	0.00	0.00	0.00	0.00	11
			<b>MATERIALS AND SERVICES</b>					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	<b>TOTAL MATERIALS AND SERVICES</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>		<b>32</b>
			<b>CAPITAL OUTLAY</b>					33
	0	0	Office equipment					34
	2,170	5,000	Field equipment					35
		0	Vehicles					36
0	2,170	5,000	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>37</b>
			<b>DEBT SERVICE</b>					38
								39
								40
								41
								42
0	0	0	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>43</b>
			<b>TRANSFERRED TO OTHER FUNDS</b>					44
	0	0	Transfer to Conservation Grants Fund	0	0	0	0	45
	0	0	Transfer to Conservation Loans Fund	0	0	0	0	46
	0	0	Transfer to Working Lands Legacy Fund	0	0	0	0	47
	0	0	Transfer to Building Reserve Fund	0	0	0	0	48
0	0	0	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>49</b>
			<b>OPERATING CONTINGENCY</b>	0	0	0	0	50
0	76,149	49,868	<b>TOTAL EXPENDITURES</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>		<b>51</b>
			Ending balance (prior years)					52
		0	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	0	0	0	0	53
			Reserved for future expenditure	0	0	0	0	54
0	76,149	49,868	<b>TOTAL REQUIREMENTS</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>		<b>55</b>

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

**GENERAL FUND:  
DETAILED EXPENDITURES**



9/20/2016

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 6/14/16	Revised Budget Adopted by Governing Body 9/20/16
			<b>PERSONNEL SERVICES</b>				
			Salaries and wages (0.0 FTE in FY 14-15)				
			Payroll liabilities (District share of taxes)				
			Employee benefits				
			Deferred compensation - Employer contribution				
			Temporary employees & interns				
			COLAs and merit increases for staff (incl taxes & def comp)				
			Compensated absences (annual leave)				
			Salary adjustments (includes related taxes & def comp)				
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	0
			Total FTE count for FY 16-17 is 0.0	0	0	0	0
			<b>MATERIALS AND SERVICES</b>				
			Contracted services				
			Partner support				
			Rent, utilities, telecomm, storage, maintenance				
			Fuel/maint/repair of District farm equipment				
			Rent space: meetings, workshops, events				
			Insurance				
			Office/farm supplies & non-capitalized equipment				
			Program supplies & non-capitalized equipment				
			Postage/delivery				
			Printing, production				
			Media, advertising, marketing				
			Dues, subscriptions, licenses				
			Staff training and related expenses				
			Director training and related expenses				
			Staff transportation & related expenses (not training related)				
			Director business expenses				
			Volunteer/cooperator recognition				
			Bank fees, interest paid				
			Scholarships				
0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	0
			<b>CAPITAL OUTLAY</b>				
			Office equipment				
			Field equipment				
			Vehicles				
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	0
			<b>DEBT SERVICE</b>				
	0	0		0	0	0	0
0	0	0	TOTAL DEBT SERVICE	0	0	0	0
			<b>TRANSFERRED TO OTHER FUNDS</b>				
590,000	321,942	1,110,000	Transfer to Conservation Grants Fund	380,000	302,445	302,445	490,882
New Fund FY1617	New Fund FY1617	New Fund FY1617	Transfer to Conservation Loans Fund	0	0	0	0
New Fund FY1415	75,000	0	Transfer to Working Lands Legacy Fund	39,500	50,000	50,000	27,000
100,000	110,376	0	Transfer to Building Reserve Fund	45,000	100,000	100,000	0
690,000	507,318	1,110,000	TOTAL TRANSFERS	464,500	452,445	452,445	517,882
			<b>OPERATING CONTINGENCY</b>				
690,000	507,318	1,110,000	TOTAL EXPENDITURES	464,500	452,445	452,445	517,882
			Ending balance (prior years)				
	1,473,592	955,723	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	842,052	841,212	841,212	832,028
			Reserved for future expenditure	345,000	345,000	345,000	326,250
690,000	1,980,910	2,065,723	TOTAL REQUIREMENTS	1,651,552	1,638,657	1,638,657	1,676,160

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**



9/20/2016

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 6/14/16	Revised Budget Adopted by Governing Body 9/20/16
			<b>RESOURCES</b>				
1						1	
2	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	2
3	46,699	160,058	(86,779) Beginning fund balance: Working capital (accrual basis)	312,153	450,000	450,000	3
4	0	0	0 Cash to accrual conversion adjustment	0	0	0	4
5	590,000	321,942	1,110,000 Transferred from General Fund	380,000	302,445	302,445	5
6	2,462	5,937	3,058 Milk Creek project grants (combined)	0	0	0	6
7	1,651	18,000	11,004 OWEB Small Grants (combined) revenue for this FY	10,000	10,000	10,000	7
8	0	0	0 OWRD grant for specific identified irrigation & riparian projects	300,000	0	0	8
9	20,347	0	0 Corral Creek project grants	0	0	0	9
10	16,046	10,364	0 Other grants and reimbursements	0	0	0	10
11	31,300	0	0 Mt. Scott Creek project grants	0	0	0	11
12	11,720	20,719	600 SEP funding for projects	0	0	0	12
13	8,420	0	0 Other	0	0	0	13
14	55,000	59,300	133,200 Disbursements from DEQ CWSRF: loan # R22405	See Conservation Loans Fund	See Conservation Loans Fund	See Conservation Loans Fund	14
15	0	0	40,000 Disbursements from DEQ CWSRF: septic system repair loan	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	15
16	33,818	31,513	53,670 Conservation loans: repayments received from borrowers	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	16
17	New program in FY1516	New program in FY1516	0 Septic system repair loans: repayments rec'd from borrowers	See Cons Loans Fund	See Cons Loans Fund	See Conservation Loans Fund	17
18	0	0	0 Interest from bank accounts	0	0	0	18
19	817,463	627,833	1,264,753 <b>Total resources, except taxes to be levied</b>	1,002,153	762,445	762,445	19
20	0	0	0 Taxes necessary to balance	0	0	0	20
21	0	0	0 Taxes collected in year levied	0	0	0	21
22	817,463	627,833	1,264,753 <b>TOTAL RESOURCES</b>	1,002,153	762,445	762,445	22
			<b>REQUIREMENTS</b>				
23							23
24	185,036	98,433	Special Payments: Wildlife Habitat Conservation				24
25	128,551	188,588	Conservation Services: Materials & Services: Weed Management				25
26	91,550	123,317	Special Payments: Water Quality				26
27	10,425	93,151	Special Payments: Water Quality				27
28	55,366	14,732	Special Payments: Stormwater Management				28
29	366	1,841	Conservation Services: Materials & Services: Soil Quality & Soil Conservation				29
30	130,544	116,950	Special Payments: Partner Programs				30
31	55,567	76,100	Special Payments: Conservation Loans: Water Quality, Water Quantity, Soil Quality & Conservation				31
32	This section left blank. These expenses were re-categorized into the W's. See lines 24-31.	This section left blank. These expenses were re-categorized 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
33			232,000 Special Payments: Grants to Partners	120,000	185,000	185,000	33
34			250,000 Conservation Services: Materials & Services: Contracted services	260,000	200,000	200,000	34
35			5,000 Conservation Services: Materials & Services: Milk Creek Meadowbrook project	4,000	4,000	4,000	35
36			158,600 Special Payments: Conservation loans to Cooperators	See Conservation Loans Fund	See Conservation Loans Fund	See Conservation Loans Fund	36
37	0	0	0 Other	0	0	0	37
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
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
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
41	0	0	0 Transfers: Inter-fund Transfers to Conservation Loans Fund (new fund)	130,964	134,000	134,000	41
42	0	0	0 Conservation Services: Materials & Services: Contracted services for WeedWise CRISP	0	0	0	42
43	0	0	0	0	0	0	43
44	657,405	713,112	992,600 <b>Total Expenses (See note on line 16)</b>	864,964	648,000	648,000	44
45			141,189 <b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2017)	137,189	114,445	114,445	45
46	160,058	(85,279)	130,964 Reserved for future expenditure	0	0	0	46
47	817,463	627,833	1,264,753 <b>TOTAL REQUIREMENTS</b>	1,002,153	762,445	762,445	47

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

**SPECIAL REVENUE FUND:  
CONSERVATION LOANS FUND**

9/20/2016

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 6/14/16	Revised Budget Adopted by Governing Body 9/20/16	
			<b>RESOURCES</b>				1	
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Beginning Fund Balance:	0	0	0	2	0
0	0	0	Cash on hand (cash basis) or	0	0	0	3	0
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Working capital	0	0	0	4	0
0	0	0	Cash to accrual conversion adjustment	0	0	0	5	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	6	134,000
0	0	0	Transferred from General Fund	0	0	0	7	0
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
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
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
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
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
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
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
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Interest from bank accounts	0	0	0	15	500
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0	16	0
0	0	0		0	0	0	17	0
0	0	0		0	0	0	18	0
0	0	0		0	0	0	19	0
0	0	0	<b>Total resources, except taxes to be levied</b>	<b>405,439</b>	<b>403,655</b>	<b>403,655</b>	<b>21</b>	<b>424,208</b>
0	0	0	Taxes necessary to balance	0	0	0	22	0
0	0	0	Taxes collected in year levied	0	0	0	23	0
0	0	0	<b>TOTAL RESOURCES</b>	<b>405,439</b>	<b>403,655</b>	<b>403,655</b>	<b>24</b>	<b>424,208</b>
			<b>REQUIREMENTS</b>				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	26	225,000
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
NO HISTORY	NO HISTORY	NO HISTORY	Debt Service: DEQ CWSRF loan # R22405: principal + interest + fees	0	0	0	28	0
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
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY		0	0	0	30	0
NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	0	31	0
0	0	0		0	0	0	32	0
0	0	0		0	0	0	33	0
0	0	0		0	0	0	34	0
0	0	0	<b>Total Expenses</b>	<b>278,300</b>	<b>330,900</b>	<b>330,900</b>	<b>35</b>	<b>282,000</b>
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2017)	105,212	50,828	50,828	36	12,208
0	0	0	Reserved for future expenditure	21,927	21,927	21,927	37	130,000
0	0	0	<b>TOTAL REQUIREMENTS</b>	<b>405,439</b>	<b>403,655</b>	<b>403,655</b>	<b>38</b>	<b>424,208</b>

*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**



9/20/2016

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 6/14/16		Revised Budget Adopted by Governing Body 9/20/16
			<b>RESOURCES</b>					
1							1	
2							2	
3	0	0	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	3	0
4	0	72,500	Beginning fund balance: Working capital (accrual basis)	25,000	25,000	25,000	4	57,686
5	0	0	Earning from temporary investments	0	0	0	5	0
6	75,000	0	Transferred from General Fund	39,500	50,000	50,000	6	27,000
7	0	0	Interest	0	0	0	7	600
8	0	0	Donations to acquire land and/or cons. easements	0	0	0	8	0
9	0	0	Grants to acquire land and/or conservation easements	1,030,735	1,030,735	1,030,735	9	131,900
10	<b>75,000</b>	<b>72,500</b>	<b>Total resources, except taxes to be levied</b>	<b>1,095,235</b>	<b>1,105,735</b>	<b>1,105,735</b>	10	<b>217,186</b>
11	0	0	Taxes necessary to balance	0	0	0	11	0
12	0	0	Taxes collected in year levied	0	0	0	12	0
13	<b>0</b>	<b>75,000</b>	<b>TOTAL RESOURCES</b>	<b>1,095,235</b>	<b>1,105,735</b>	<b>1,105,735</b>	13	<b>217,186</b>
			<b>REQUIREMENTS</b>					
14							14	
15	0	20,000	Land Mgmt: Capital Outlay: Purchase/acquire conservation easements	0	0	0	15	0
16	0	5,000	Land Mgmt: Capital Outlay: Purchase/acquire land for conservation	943,875	943,875	943,875	16	0
17	0	0	Land Mgmt: Capital Outlay: improve/maintain property and easements, related costs	0	0	0	17	20,000
18	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
19	0	0		0	0	0	19	0
20	0	0		0	0	0	20	0
21	0	0		0	0	0	21	0
22	0	0		0	0	0	22	0
23	0	0		0	0	0	23	0
24	<b>0</b>	<b>2,500</b>	<b>Total Expenses</b>	<b>968,875</b>	<b>968,875</b>	<b>968,875</b>	24	<b>85,286</b>
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-					
25	0	72,500	November 2017)	0	0	0	25	0
26	0	0	Reserved for future expenditure	126,360	136,860	136,860	26	131,900
27	<b>0</b>	<b>75,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,095,235</b>	<b>1,105,735</b>	<b>1,105,735</b>	27	<b>217,186</b>

*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.

FORM LB-11

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

**RESERVE FUND:  
 Building Reserve Fund**



9/20/2016

Historical Data			This fund is authorized and established by resolution in 2007 for the following specified purpose: <i>Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD</i>	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 6/14/16		Revised Budget Adopted by Governing Body 9/20/16
			<b>RESOURCES</b>					
1							1	
2	418,314	95,336	0	0	0	0	2	0
3	0	0	163,002	73,127	73,127	73,127	3	117,768
4	0	0	0	0	0	0	4	0
5	100,000	110,376	0	45,000	100,000	100,000	5	0
6	460	579	1,156	0	0	0	6	1,500
7	327,500	0	0	0	0	0	7	4,000,000
8	0	0	221,650	0	0	0	8	0
9	<b>846,274</b>	<b>206,291</b>	<b>385,808</b>	<b>118,127</b>	<b>173,127</b>	<b>173,127</b>	9	<b>4,119,268</b>
10			0	0	0	0	10	0
11	0			0	0	0	11	0
12	<b>846,274</b>	<b>206,291</b>	<b>385,808</b>	<b>118,127</b>	<b>173,127</b>	<b>173,127</b>	12	<b>4,119,268</b>
			<b>REQUIREMENTS</b>					
13							13	
14	0	0	25,000	75,000	75,000	75,000	14	150,000
15	0	0	0	0	0	0	15	0
16	698,066	1,000	0	40,000	40,000	40,000	16	20,000
17	14,861	1,914	120	0	0	0	17	0
18	0	0	1,650	0	0	0	18	0
19	38,011	27,854	37,011	0	0	0	19	0
20	0	12,521	248,900	0	0	0	20	0
21	0	0	0	0	0	0	21	0
22	<b>750,938</b>	<b>43,289</b>	<b>312,681</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	22	<b>170,000</b>
			<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)</b>					
23	0	163,002	0	3,127	58,127	58,127	23	3,949,268
24	95,336	0	73,127	0	0	0	24	0
25	<b>846,274</b>	<b>206,291</b>	<b>385,808</b>	<b>118,127</b>	<b>173,127</b>	<b>173,127</b>	25	<b>4,119,268</b>

# BUDGET WORKSHEETS





**GENERAL FUND**

Worksheet

Clackamas SWCD

9/20/2016

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 6/14/16	Revised Budget Adopted by Governing Body 9/20/16
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			<b>OTHER RESOURCES</b>				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	<b>1,626,104</b>	<b>1,485,868</b>	<b>1,754,158</b> Total resources, except taxes to be levied	<b>1,568,460</b>	<b>1,568,460</b>	<b>1,568,460</b>	25 <b>1,534,559</b>
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	<b>3,499,976</b>	<b>3,481,423</b>	<b>3,809,638</b> <b>TOTAL RESOURCES</b>	<b>3,669,537</b>	<b>3,687,655</b>	<b>3,687,655</b>	28 <b>3,653,754</b>

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special fund

9/20/2016

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

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

9/20/2016

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 6/14/16	Revised Budget Adopted by Governing Body 9/20/16
			<b>RESOURCES</b>				
1							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	3
4	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Working capital	0	0	4
5			0	Cash to accrual conversion adjustment	0	0	5
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	6
7				Transferred from General Fund	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	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	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	10
11	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Conservation loans: principal received from borrowers	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	12
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	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	14
15	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Interest from bank accounts	0	0	15
16	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Other	0	0	16
17					0	0	17
18					0	0	18
19					0	0	19
20	0	0	0	<b>Total resources, except taxes to be levied</b>	<b>405,439</b>	<b>403,655</b>	<b>20</b>
21			0	Taxes necessary to balance			21
22				Taxes collected in year levied			22
23	0	0	0	<b>TOTAL RESOURCES</b>	<b>405,439</b>	<b>403,655</b>	<b>23</b>
24				<b>REQUIREMENTS</b>			24
25	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Special Payments: Conservation loans to Cooperators	221,300	273,900	25
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	26
27	NEW FUND NO HISTORY	NEW FUND NO HISTORY	NEW FUND NO HISTORY	Debt Service: DEQ CWSRF loan # R22405: principal + interest + fees	0	0	27
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	28
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	30
31							31
32							32
33							33
34	0	0	0	<b>Total Expenses</b>	<b>278,300</b>	<b>330,900</b>	<b>34</b>
35	0	0	0	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2017)	105,212	50,828	35
36	0	0	0	Reserved for future expenditure	21,927	21,927	36
37	0	0	0	<b>TOTAL REQUIREMENTS</b>	<b>405,439</b>	<b>403,655</b>	<b>37</b>

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**

9/20/2016

Historical Data			RESOURCE 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		DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body 6/14/16	Revised Budget Adopted by Governing Body 9/20/16
1			<b>RESOURCES</b>				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 57,686	
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 27,000	
7			Interest				7 600	
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	9 131,900	
10		75,000	<b>Total resources, except taxes to be levied</b>	<b>1,095,235</b>	<b>1,105,735</b>	<b>1,105,735</b>	10 <b>217,186</b>	
11			Taxes necessary to balance				11	
12			Taxes collected in year levied				12	
13	<b>0</b>	<b>75,000</b>	<b>TOTAL RESOURCES</b>	<b>1,095,235</b>	<b>1,105,735</b>	<b>1,105,735</b>	13 <b>217,186</b>	
14			<b>REQUIREMENTS</b>				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 0	
17		0	Land Mgmt: Capital Outlay: improve/maintain property and easements, related costs	0	0	0	17 20,000	
18		2,500	Land Mgmt: Materials & Services: transaction fees, recording of easements, legal fees, bank fees	25,000	25,000	25,000	18 65,286	
19							19	
20							20	
21							21	
22							22	
23							23	
24	<b>0</b>	<b>2,500</b>	<b>Total Expenses</b>	<b>968,875</b>	<b>968,875</b>	<b>968,875</b>	24 <b>85,286</b>	
25	0	72,500	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2017)	0	0	0	25 0	
26	0	0	Reserved for future expenditure	126,360	136,860	136,860	26 131,900	
27	<b>0</b>	<b>75,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,095,235</b>	<b>1,105,735</b>	<b>1,105,735</b>	27 <b>217,186</b>	

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 that 10 years after establishment.

REVIEW YEAR : 2017

Clackamas SWCD

9/20/2016

Historical Data			RESOURCE 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		DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body 6/14/16	Revised Budget Adopted by Governing Body 9/20/16
			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	117,768
4			Earning from temporary investments				4	
5	100,000	110,376	Transferred from General Fund	45,000	100,000	100,000	5	0
6	460	579	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	<b>846,274</b>	<b>206,291</b>	<b>Total resources, except taxes to be levied</b>	<b>118,127</b>	<b>173,127</b>	<b>173,127</b>	<b>9</b>	<b>4,119,268</b>
10			Taxes necessary to balance				10	
11			Taxes collected in year levied				11	
12	<b>846,274</b>	<b>206,291</b>	<b>TOTAL RESOURCES</b>	<b>118,127</b>	<b>173,127</b>	<b>173,127</b>	<b>12</b>	<b>4,119,268</b>
13			<b>REQUIREMENTS</b>				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	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	Debt service: Beavercreek farm loan principal + interest	0	0	0	19	0
20		12,521	Debt service: Beavercreek farm loan pay-off (principal + int)	0	0	0	20	0
21							21	
22	<b>750,938</b>	<b>43,289</b>	<b>Total Expenses</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>22</b>	<b>170,000</b>
23		163,002	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2017)	3,127	58,127	58,127	23	3,949,268
24	95,336	0	Reserved for future expenditure				24	0
25	<b>846,274</b>	<b>206,291</b>	<b>TOTAL REQUIREMENTS</b>	<b>118,127</b>	<b>173,127</b>	<b>173,127</b>	<b>25</b>	<b>4,119,268</b>