

### Clackamas SWCD Budget, FY 2017-2018

Proposed to Budget Committee: April 4, 2017

#### Notes:

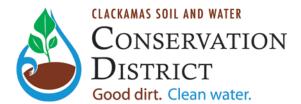
- Fiscal year 2017-2018 starts July 1, 2017 and ends on June 30, 2018.
- April 4, 2017: The Budget Committee will review the first proposed budget.
- April 25, 2017: The Budget Committee will hear public comments and approve, or modify and approve, the budget.
- May 23, 2017: The Board of Directors will hold a public hearing and adopt the approved budget, make appropriations, and levy the tax.

#### Structure of the budget:

- The budget contains five funds: General Fund, Conservation Grants Fund, Conservation Loans Fund, Working Lands Legacy Fund, and Building Reserve Fund.
- General Fund
  - Page 1 of the budget summarizes resources going into the General Fund. Most operating expenses come out of the General Fund.
  - o Page 2 summarizes General Fund requirements by department.
  - Page 3 summarizes General Fund requirements by object classification.
    - Page 4 lists requirements for the District Operations Department for management and administrative areas of the District.
    - Page 5 lists requirements for the Conservation Services Department for technical assistance work provided to customers.
    - Page 6 lists requirements for the Land Management Department for work performed on land owned or managed by the District.
    - Page 7 lists requirements not allocated to other departments. This sheet shows transfers made to other funds.
- Page 8 summarizes resources and requirements for the Conservation Grants Fund. Before FY 2016-2017, this fund included grants and loans provided to customers for the implementation of conservation practices and programs. In the FY 2016-2017 and 2017-2018 budgets, conservation loans are summarized separately on page 9.
- Page 9 summarizes resources and requirements for the Conservation Loans Fund.
- Page 10 summarizes resources and requirements for the Working Lands Legacy Fund.
- Page 11 summarizes resources and requirements for the Building Reserve Fund.
- Budget worksheets included in this packet may contain additional detail about resources and/or requirements.

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

# **GENERAL FUND**



# GENERAL FUND: RESOURCES



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3/30/2017

					Good dirt. Clean water.		3/30/2017	<u></u>
	Н	istorical Data			Budg	get for Fiscal Y	ear 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	1
1				RESOURCES				1
2	1,351,366	1,473,592		Beginning fund balance: Working capital (accrual basis)	1,600,000	0	0	2
3	0	0	0	Previously levied taxes estimated to be received	0	0	0	3
4	0	0	0		0	0	0	4
5				OTHER RESOURCES				5
6	7,153	9,307	7,500	Interest income	15,000	0	0	6
7	3,851	2,000	0	Grant income to General Fund	0	0	0	7
8	0	287,579	0	Other income	0	0	0	8
9	70,930	86,814		OWEB/ODA allocations to SWCDs (combined)	72,644	0	0	9
10	1,331	3,337		Reimbursements	0	0	0	10
11	200	2,439		Rental/donations received re: farm equipment lent out	0	0	0	11
12	31,037	43,316		Support from Partners: WeedWise (combined)	75,375	0	0	12
13	20,000	19,000		Support from Partners: other program work (combined)	0	0	0	13
14	0	0		Placeholder 1	0	0	0	14
15	0	0		Placeholder 2	0	0	0	15
16	0	0		Placeholder 3	0	0	0	16
17	1,485,868	1,927,384	1,534,559	Total resources, except taxes to be levied	1,763,019	0	0	17
18	0	0	2,119,195	Taxes necessary to balance	2,225,104	0	0	18
19	1,995,555	2,083,179	0	Taxes collected in year levied	0	0	0	19
20	3,481,423	4,010,563	3,653,754	TOTAL RESOURCES	3,988,123	0	0	20

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

### GENERAL FUND: SUMMARY OF EXPENDITURES



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					Good dirt. Clean water. 3/30/2017		3/30/2017	
	ŀ	listorical Data		By Department, and Expenditures Not Allocated to Any Department, Showing Totals	Bud	get for Fiscal Y	ear 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	352,426	344,048		District Operations Department	425,787	0	0	2
3	815,350	876,168		Conservation Services Department	1,079,423	0	0	3
4	0	0		Land Management Department	0	0	0	4
5		0	0	Not Allocated to Any Department	0	0	0	5
6	1,167,776	1,220,216	1,392,426	TOTAL PERSONNEL SERVICES	1,505,210	0	0	6
7	14.00	13.50	15.50	TOTAL FTE count for FY 17-18: 15.5	15.40	15.40	15.40	7
8				MATERIALS AND SERVICES				8
9	119,784	158,084		District Operations Dept.	196,770	0	0	9
10	155,036	222,237		Conservation Services Dept.	208,649	0	0	10
11	73,979	34,002		Land Management Dept.	39,200	0	0	11
12		0		Not Allocated to Any Department	0	0	0	12
13	348,799	414,323	529,068	TOTAL MATERIALS & SERVICES	444,619	0	0	13
14				CAPITAL OUTLAY				14
15	15,818	0		District Operations Dept.	0	0	0	15
16	43,027	1,845		Conservation Services Dept.	3,000	0	0	16
17	2,170	0		Land Management Dept.	10,000	0	0	17
18	0	0		Not Allocated to Any Department	0	0	0	18
19	61,015	1,845	56,100	TOTAL CAPITAL OUTLAY	13,000	0	0	19
20				DEBT SERVICE				20
21	0	0		Not Allocated to Any Department	0	0	0	21
22	0	0	0	TOTAL DEBT SERVICE	0	0	0	22
23				SPECIAL PAYMENTS				23
24	0	0		Not Allocated to Any Department	201,000	0	0	24
25	0	0	0	TOTAL SPECIAL PAYMENTS	201,000	0	0	25
26				INTERFUND TRANSFERS				26
27	321,942	1,110,000	· · · · · · · · · · · · · · · · · · ·	Transfers to Conservation Grants Fund	586,250	0	0	27
28		d FY1617		Transfers to Conservation Loans Fund	0	0	0	28
29	75,000			Transfers to Working Lands Legacy Fund	10,000	0		29
30	110,376	154,796		Transfers to Building Reserve Fund	160,000	0	0	
31	507,318	1,264,796	517,882	TOTAL INTERFUND TRANSFERS	756,250	0	0	
32	0	0		OPERATING CONTINGENCY	0	0	0	
33	0	0		Ending balance (prior years)	0 (			33
34	1,473,592	955,723	832,028	UNAPPROPRIATED ENDING FUND BALANCE	818,926			34
35	0	0	326,250	Reserved for future expenditure	249,118	0		35
36	3,558,500	3,856,903	3,653,754	TOTAL REQUIREMENTS	3,988,123		0	36

### GENERAL FUND: SUMMARY OF EXPENDITURES



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**Historical Data Budget for Fiscal Year 2017-18** By Object Classification, Showing Details Actual 2nd Adopted Revised REQUIREMENTS DESCRIPTION Proposed by Actual 1st Preceding Approved by Adopted by Preceding Year **Budget Year** Year 2015/16 **Budget Officer Budget Cmte** Governing Body 2014/15 2016/17 PERSONNEL SERVICES 844,704 880,519 972,975 Salaries and wages 1,095,864 0 0 2 Payroll liabilities (District share of taxes) 87,074 84,792 102,732 103,541 0 0 198,225 173,234 212,018 Employee benefits 237,091 0 0 59,621 56,680 65,586 Deferred compensation - Employer contribution 68,714 0 0 5 0 Temporary employees & interns 6 2,936 0 0 0 6 0 0 39,115 COLAs and merit increases for staff 0 0 0 7 7 0 0 0 Compensated absences (annual leave) 0 0 0 8 8 207 0 | Salary adjustments (includes related taxes & def comp) 0 0 9 0 0 1,220,216 1,167,776 1,392,426 TOTAL PERSONNEL SERVICES 1,505,210 10 0 0 10 13.00 13.50 15.50 Total FTE count for FY 17-18 is 15.5 15.40 15.40 15.40 11 11 **MATERIALS AND SERVICES** 12 12 13 81,741 123,824 166,158 Contracted services 115,000 0 0 13 24,514 22,180 0 14 55,000 Partner support 0 14 93,384 15 102,213 103,920 Rent, utilities, telecomm, storage, maint. 96,497 0 0 15 16 19,841 18,777 23,640 | Fuel/maint/repair of District vehicles/equipment 22,583 0 0 16 10,400 Meetings, workshops, events 17 6,304 7,480 25,333 0 0 17 18 11,489 11,244 16,200 Insurance 15,000 0 0 18 19 41,071 32,271 42,400 Supplies & non-capitalized equipment \* 42,890 0 0 19 8,808 22,485 0 20 25,600 Printing, publication \*\* 26,800 0 20 33,200 Dues, subscriptions, licenses 29,318 32,202 28,120 0 0 21 21 33.355 31.200 Staff & Director training 22 20,287 29,600 0 0 22 11,794 15,543 14,850 Staff & Director expenses 17,616 0 0 23 23 6,439 29 Volunteer/cooperator recognition 500 0 0 24 24 2,500 1,255 3,454 Bank fees, interest paid 2,500 0 0 25 25 Moved to Not Allocated: Special Payments 4,000 4,000 26 Scholarships 26 TOTAL MATERIALS AND SERVICES 348,799 414,323 529,068 444,619 0 0 27 CAPITAL OUTLAY 28 28 21,938 1,039 10,000 Office equipment/capitalized building repairs 3,000 0 0 29 29 13,100 Field equipment 10,000 30 13,619 806 0 0 30 25,458 33,000 Vehicles 31 0 0 0 0 31 TOTAL CAPITAL OUTLAY 13,000 61,015 1,845 56,100 0 0 32 32 **DEBT SERVICE** 33 33 0 0 0 0 0 0 34 34 0 0 0 0 0 0 35 35 0 36 0 0 0 0 0 0 0 0 0 0 0 37 37 TOTAL DEBT SERVICE 0 0 0 0 0 0 38 38 **SPECIAL PAYMENTS** 39 39 195,000 40 40 0 0 0 Grants to Partners 0 0 41 Previously shown in Land Mgmt Dept line 26 Scholarships 6,000 0 0 41 0 0 0 42 0 0 42 0 0 43 0 0 0 43 **TOTAL SPECIAL PAYMENTS** 44 0 0 0 201,000 0 0 44 **INTERFUND TRANSFERS** 45 321,942 1,110,000 490,882 Transfers to Conservation Grants Fund 586,250 0 0 46 46 New Fund FY1617 47 0 Transfers to Conservation Loans Fund 0 0 47 27,000 48 75,000 0 Transfers to Working Lands Legacy Fund 10,000 0 0 48 110,376 0 Transfers to Building Reserve Fund 160,000 0 49 154,796 0 49 517.882 507,318 1,264,796 TOTAL INTERFUND TRANSFERS 756,250 0 0 50 50 0 OPERATING CONTINGENCY 0 0 0 0 51 51 0 0 0 Ending balance (prior years) 0 0 832,028 UNAPPROPRIATED ENDING FUND BALANCE 818.926 1,473,592 955,723 0 0 53 53 249,118 0 54 326,250 Reserved for future expenditure 0 3,558,500 3,856,903 3,653,754 TOTAL REQUIREMENTS 3,988,123 0 0

# DEPARTMENTS IN THE GENERAL FUND



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### GENERAL FUND: DETAILED EXPENDITURES



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				DETAILED EXPENDITORES	Good dirt. Clean water.		3/30/2017	
	н	listorical Data		District Operations Department	Bud	get for Fiscal Y	ear 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	260,588	222,386	265,687	Salaries and wages	301,157			2
3	26,993	47,888	28,072	Payroll liabilities (District share of taxes)	28,306			3
4	44,387	59,735	56,968	Employee benefits	73,737			4
5	20,252	14,039	18,027	Deferred compensation - Employer contribution	22,587			5
6		0	0	Temporary Employees & Interns				6
7		0	11,476	COLAs and merit increases for staff (incl taxes & def comp)				7
8			0	Compensated absences (annual leave)				8
9	207		0	Salary adjustments (includes related taxes & def comp)				9
10	352,426	344,048	380,230	TOTAL PERSONNEL SERVICES	425,787	0	0	10
11	4.00	3.50	4.00	Total FTE count for FY 17-18 is 4.0	4.00	4.00	4.00	11
12				MATERIALS AND SERVICES				12
13	21,104	68,806	88,058	Contracted services	85,000			13
14		374		Partner support	11,380			14
15	22,398	23,836	•	Rent, utilities, telecomm, storage, maintenance	26,000			15
16	11,542	9,197	11,940	Fuel/maint/repair of District vehicles/equipment	12,000			16
17		0	4,000	Meetings, workshops, events	4,000			17
18	8,900	8,675	9,000	Insurance	9,000			18
19	4,648	7,638		Supplies & non-capitalized equipment *	8,390			19
20	5,424	5,184		Printing, publication **	4,000			20
21	14,821	13,807		Dues, subscriptions, licenses	15,000			21
22	15,098	7,617	,	Staff & Director training	11,500			22
23	8,465	9,467	,	Staff & Director expenses	8,000			23
24	6,439	29	0	Volunteer/Board/staff/cooperator recognition	0			24
25	945	3,454		Bank fees, interest paid	2,500			25
26		0		Scholarships	0			26
27	119,784	158,084	204,318	TOTAL MATERIALS AND SERVICES	196,770	0	0	27
28				CAPITAL OUTLAY				28
29	15,681	0		Office equipment				29
30	0	0		Field equipment				30
31	137	0		Vehicles				31
32	15,818	0	5,000	TOTAL CAPITAL OUTLAY	0	0	0	32
33	488,028	502,132	589,548	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	622,557	0	0	33

<sup>\*</sup> Beginning with FY 2017-18, line 19: Supplies & non-capitalized equipment includes office supplies, program supplies, and non-capitalized equipment.

<sup>\*\*</sup> Beginning with FY 2017-18, line 20: Printing, publication includes printing, production, postage/delivery, media, advertising, and marketing.

### GENERAL FUND: DETAILED EXPENDITURES



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					Good dirt	. Clean water.	3/30/2017	
	His	storical Data		Conservation Services Department	Budg	et for Fiscal Ye	ear 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	584,116	658,133	707,288	Salaries and wages	794,706	0	0	2
3	60,081	36,904	,	Payroll liabilities (District share of taxes)	75,235	0	0	3
4	128,847	138,490	155,050	Employee benefits	163,354	0	0	4
5	39,370	42,641	47,559	Deferred compensation - Employer contribution	46,127	0	0	5
6	2,936	0	0	Temporary employees & interns	0	0	0	6
7	0	0	27,639	COLAs and merit increases for staff (incl taxes & def comp)	0	0	0	7
8		0	0	Compensated absences (annual leave)	0	0	0	8
9		0	0	Salary adjustments (includes related taxes & def comp)	0	0	0	9
10	815,350	876,168	1,012,196	TOTAL PERSONNEL SERVICES	1,079,423	0	0	10
11	9.50	10.00	11.50	Total FTE count for FY 17-18 is 11.4	11.40	11.40	11.40	11
12				MATERIALS AND SERVICES				12
13	14,886	37,231	,	Contracted services	10,000	0	0	13
14		24,140		Partner support	10,800	0	0	14
15	66,420	73,311		Rent, utilities, telecomm, storage, maintenance	66,497	0	0	15
16	6,304	6,047		Fuel/maint/repair of District vehicles/equipment	5,583	0	0	16
17	6,304	7,480		Meetings, workshops, events	21,333	0	0	17
18	1,912	2,569	,	Insurance	6,000	0	0	18
19	19,433	17,065		Supplies & non-capitalized equipment *	24,500	0	0	19
20	3,384	17,301		Printing, publication **	22,800	0	0	20
21	14,497	18,395		Dues, subscriptions, licenses	13,120	0	0	21
22	18,257	12,670	· ·	Staff & Director training	18,100	0	0	22
23	3,329	6,028	5,600	Staff & Director expenses	9,416	0	0	23
24		0	0	Volunteer/cooperator recognition	500	0	0	24
25	309	0	0	Bank fees, interest paid	0	0	0	25
26		0	0	Scholarships	0	0	0	26
27	155,036	222,237	268,500	TOTAL MATERIALS AND SERVICES	208,649	0	0	27
28				CAPITAL OUTLAY				28
29	6,257	1,039		Office equipment	3,000		0	29
30	11,449	806		Field equipment	0 0		0	30
31	25,321	0	33,000	Vehicles	0	0	0	31
32	43,027	1,845	46,100	TOTAL CAPITAL OUTLAY	3,000		0	32
33				CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS	1,291,072	0	0	33

<sup>\*</sup> Beginning with FY 2017-18, line 19: Supplies & non-capitalized equipment includes office supplies, program supplies, and non-capitalized equipment.

<sup>\*\*</sup> Beginning with FY 2017-18, line 20: Printing, publication includes printing, production, postage/delivery, media, advertising, and marketing.

<b>FORM</b>	LB-31
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# GENERAL FUND: DETAILED EXPENDITURES



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				DETAILED EXPENDITURES		dirt. Clean water.	3/30/2017	
	Н	istorical Data		Land Management Department	Budg	et for Fiscal Y	ear 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2			0	Salaries and wages				2
3			0	Payroll liabilities (District share of taxes)				3
4				Employee benefits				4
5			0	Deferred compensation - Employer contribution				5
6			0	Temporary employees & interns				6
7			0	COLAs and merit increases for staff (incl taxes & def comp)				7
8			0	Compensated absences (annual leave)				8
9			0	Salary adjustments (includes related taxes & def comp)				9
10	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	10
11	0.00	0.00	0.00	Total FTE count for FY 17-18 is 0.0	0.00	0.00	0.00	11
12				MATERIALS AND SERVICES				12
13	45,750	17,787	28,100	Contracted services	20,000			13
14		0		Partner support				14
15	4,566	5,066	3,900	Rent, utilities, telecomm, storage, maintenance	4,000			15
16	1,995	3,533	5,000	Fuel/maint/repair of District vehicles/equipment	5,000			16
17		0		Meetings, workshops, events				17
18	677	0		Insurance				18
19	16,990	7,568	15,000	Supplies & non-capitalized equipment *	10,000			19
20		0		Printing, publication **				20
21		0		Dues, subscriptions, licenses				21
22		0		Staff & Director training				22
23		48	250	Staff & Director expenses	200			23
24		0		Volunteer/cooperator recognition				24
25		0		Bank fees, interest paid				25
26	4,000	0		Scholarships		t Allocated: Spe	ecial Payments	26
27	73,979	34,002	56,250	TOTAL MATERIALS AND SERVICES	39,200	0	0	27
28				CAPITAL OUTLAY				28
29	0	0		Office equipment				29
30	2,170	0	5,000	Field equipment	10,000			30
31		0		Vehicles				31
32	2,170	0	5,000	TOTAL CAPITAL OUTLAY	10,000	0	0	32
33	76,149	34,002	61,250	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	49,200	0	0	33

Focus is on managing land that the District owns, and on supporting local land managers.

<sup>\*</sup> Beginning with FY 2017-18, line 19: Supplies & non-capitalized equipment includes office supplies, program supplies, and non-capitalized equipment.

<sup>\*\*</sup> Beginning with FY 2017-18, line 20: Printing, publication includes printing, production, postage/delivery, media, advertising, and marketing.

FORM LB-31 GENERAL FUND:



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**DETAILED EXPENDITURES** 3/30/2017 **Historical Data Not Allocated to Any Department Budget for Fiscal Year 2017-18** Actual 2nd Actual 1st Preceding Adopted Revised Adopted by Proposed by Approved by **REQUIREMENTS** Preceding Year Budget Year 2016/17 **Budget Officer** Governing Body Year 2015/16 **Budget Cmte** 2014/15 **PERSONNEL SERVICES Not Allocated** Salaries and wages (0.0 FTE in FY 16-17) 2 2 Payroll liabilities (District share of taxes) 3 3 4 Employee benefits Deferred compensation - Employer contribution 6 Temporary employees & interns 6 7 COLAs and merit increases for staff (incl taxes & def comp) 7 8 Compensated absences (annual leave) 8 Salary adjustments (includes related taxes & def comp) 9 9 0 0 0 TOTAL PERSONNEL SERVICES 0 0 0 10 10 Total FTE count for FY 16-17 is 0.0 11 O O 0 11 **MATERIALS AND SERVICES Not Allocated** 12 12 Contracted services 13 13 14 Partner support 14 15 Rent, utilities, telecomm, storage, maintenance 15 16 Fuel/maint/repair of District vehicles/equipment 16 17 Meetings, workshops, events 17 18 Insurance 18 Supplies & non-capitalized equipment \* 19 19 20 Printing, publication \*\* 20 21 Dues, subscriptions, licenses 21 Staff & Director training 22 22 Staff & Director expenses 23 23 Volunteer/cooperator recognition 24 24 25 Bank fees, interest paid 25 Moved to Special Payments below 26 Scholarships 26 27 O 0 TOTAL MATERIALS AND SERVICES 0 27 CAPITAL OUTLAY Not Allocated 28 28 29 Office equipment 29 Field equipment 30 30 31 Vehicles 31 TOTAL CAPITAL OUTLAY 32 0 0 O 0 0 0 32 DEBT SERVICE Not Allocated 33 33 0 34 34 35 35 36 36 37 37 TOTAL DEBT SERVICE 38 0 0 0 0 0 38 SPECIAL PAYMENTS Not Allocated 39 39 40 Grants to Partners 195,000 40 Previously shown in Land Mgmt Dept line 26 Scholarships 6.000 41 41 42 42 43 43 TOTAL SPECIAL PAYMENTS 0 0 201,000 0 44 44 45 INTERFUND TRANSFERS 321,942 1,110,000 490.882 Transfers to Conservation Grants Fund 586,250 0 46 0 46 0 Transfers to Conservation Loans Fund 0 0 New Fund FY1617 47 75,000 27,000 Transfers to Working Lands Legacy Fund 10,000 0 0 48 0 48 49 110,376 154,796 0 Transfers to Building Reserve Fund 160,000 0 0 49 517,882 TOTAL INTERFUND TRANSFERS 0 50 507,318 1,264,796 756.250 0 50 51 **OPERATING CONTINGENCY** 0 **0** 51 0 507,318 **TOTAL EXPENDITURES Not Allocated** 1,264,796 517,882 957,250 0 0 52 Ending balance (prior years) 1,473,592 UNAPPROPRIATED ENDING FUND BALANCE 955,723 832,028 818,926 0 0 54 326,250 249,118 0 0 Reserved for future expenditure 1,980,910 2,220,519 1,676,160 NOT ALLOCATED: TOTAL REQUIREMENTS 2,025,294 0 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



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				CON	ISERVATION GRANT	S FUND	DIS Good of	TRICT lirt. Clean water.	3/30/2017	
	His	storical Data					Budg	et for Fiscal Ye	ar 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RE	ESOURCES and REQUIREM	MENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	/
1					RESOURCES					1
2	160,058	(86,779)		Beginning fund balance: Working	capital (accrual basis)		155,000	0		+ -
3	321,942	1,110,000	,	Transferred from General Fund	and the FM		586,250	0	0	
4 5	18,000 10,364	0 44,058		OWEB Small Grants (combined) Other grants and reimbursements			4,980 35,000	0		
6	20,719	44,038		SEP funding for projects	5		35,000	0	0	
7	0	2,192		Interest from bank accounts			0	0	0	-
8	0	0	0	Other			0	0	0	8
9	59,300	57,527	See Conservation Loans Fund	Disbursements from DEQ CWSF				onservation Loan	s Fund	9
10	31,513	51,626	0	Conservation loans: repayments	nservation loans: repayments received from borrowers			O		10
11	5,937	0			Creek Meadowbrook project grants (combined)			0	0	_
12	627,833	1,178,624			al resources, except taxes to be levied			0		12
13	0	0		Taxes necessary to balance	necessary to balance			0	0	-
14	0	0		Taxes collected in year levied	es collected in year levied			0		
15	627,833	1,178,624	1,031,590	TOTAL RESOURCES	DECLUDEMENTS		781,230	0	0	
16 17				Department (Org. Unit)	REQUIREMENTS Object Classification	Detail				16 17
17				Department (Org. Ont.)	Object Classification	Grants and cost-share to				17
18	This section left	244,233	332,604	Not Allocated to any Dept.	Special Payments	Cooperators	115,253	0	0	) 18
19	blank. These expenses were	172,828		Not Allocated to any Dept.	Special Payments	Grants to Partners	77,175	0	0	) 19
	recategorized into the	,020	220,000		Special Control of the Control of th		,			10
20	W's,lines 26-33	207,181	215,000	Conservation Services Dept.	Materials & Services	Contracted services	479,010	0	0	20
21	0	0	95,882	Conservation Services Dept.	Materials & Services	Contracted services for WeedWise CRISP partnership	Included in line 20	0	0	) 21
	Recategorized into		,	·		·	Included in line			
22	the W's lines 26-33	2,377	4,000	Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project	20	0	О	) 22
23	0	0	0			, ,	0	0	0	
24	0	0	134,000		Transfers: Inter-fund transfer	Inter-fund transfer to Conservation Loans Fund (new fund)				24
			See Conservation	Not Allocated to any Dept.			See C	onservation Loan	s Fund	
		,	Loans Fund							
25		48,802			Special Payments	Conservation loans to Cooperators				25
26	98,433					Wildlife Habitat Conservation: grants, cost-share, contracts				26
27	188,588					Weed Management: grants, cost- share, contracts				27
28	123,317					Water Quality: grants, cost-share, contracts				28
29	93,151	Poortogerie - de	Possto series de	Conservation Services Dept./ Not Allocated to any Dept.	Materials & Services/ Special Payments	Water Quantity: grants, cost-share, contracts				29
30	14,732	Recategorized: See lines 18-23	Recategorized: See lines 18-23			Stormwater Management: grants, cost-share, contracts	Recate	egorized: See line	s 18-23	30
				Soil Quality & Soil Conservatio		Soil Quality & Soil Conservation:				
31	1,841			grants, cost-share, contracts Partner Programs: grants, cost						31
32	116,950				share, contracts					32
33	76,100			Conservation Loans to Cooperators: Water Quality, Water Quantity, Soil Not Allocated to any Dept. Special Payments Quality & Conservation				33		
34	0	626,619		Total Expenses (See note on lin	,		671,438	0		34
35	0	0	·	UNAPPROPRIATED ENDING F	UND BALANCE (funds needed	from July-November 2017)	109,792	0	ł	35
36	(85,279)	503,203		Reserved for future expenditure			0	0		36
37	(85,279)	1,129,822	1,031,590	TOTAL REQUIREMENTS			781,230	0	0	37

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.

#### FORM LB-10 **SPECIAL REVENUE FUND:** CONSERVATION LOANS FLIND



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				CONSERVATION LOANS FUND				TRICT rt. Clean water.	3/30/2017	
	Hi	storical Data					Budge	et for Fiscal Ye	ar 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RE	ESOURCES and REQUI	REMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2			0	Beginning fund balance: Wor	rking capital (accrual basis)		176,714	0	0	2
				Transferred from Conservation	on Grants Fund: Conservat	ion Ioan Borrower repayments made				
3				from start of loan program th	-		0	0	0	3
4			0	Transferred from General Fu	nd		0	0	0	4
5			41.373	Disbursements from DEQ C\	WSRF: loan # R22405 cons	ervation projects & equipment loans	0	0	0	5
			,	Disbursements from DEQ C\		<u> </u>				
6	NEW FUND	NEW FUND	57,000	homeowners	owners			0	0	6
	NO HISTORY	NO HISTORY		Disbursements from DEQ C\	ements from DEQ CWSRF: new loan # R22407 for conservation projects & ent loans					
7				equipment loans			100,000	0	0	
8				Conservation loans: principa			42,369 2,498	0	0	
9					rvation loans: interest received from borrowers			0	0	
10					system repair loans: principal recv'd from borrowers system repair loans: interest rec'vd from borrowers			0	0	
12				Interest from bank accounts	interest rec va nom borrowe	15	0	0	0	_
13			0	THEOLOGE HOITI BATIK GOODANG			0	0	0	
14	0	0	0				0	0	0	
15	0	0	0				0	0	0	
16	0	0	0	T-1-1			0	0	0	
17 18	<b>0</b>	<b>0</b>		Total resources, except tax Taxes necessary to balance	es to be levied		<b>421,581</b>	<b>0</b>	<b>0</b>	
19	0	0		Taxes collected in year levie			0	0	0	
20	0	0		TOTAL RESOURCES	<u> </u>		421,581	0	0	
21					REQUIREMENTS					21
22				Department (Org. Unit)	Object Classification	Detail				22
23			225,000	Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators	100,000	0	0	23
						Residential septic system repair				
24			57,000	Not Allocated to any Dept.	Special Payments	loans to Homeowners	100,000	0	0	24
25	NEW FUND	NEW FUND	0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22405: principal + interest + fees	19,217	0	0	25
	NO HISTORY	NO HISTORY	0	Not Allocated to any Dont	Debt Service	DEQ CWSRF loan # R22406: principal + interest + fees		0	0	
26			U	Not Allocated to any Dept.	Debt Service		0	0	0	26
27			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22407: principal + interest + fees	0	0	0	27
28			0				0	0	0	_
29	0	0	0				0	0	0	_
30 31	0	0	0				0	0	0	_
32	0	0		Total Expenses	L	<u> </u>	219,217	0	0	
33	0	0			G FUND BALANCE (funds	needed from July-November 2017)	77,364	0	0	
34	0	0	·	Reserved for future expendit	,	,	125,000	0	0	
35	0	0	424,208	TOTAL REQUIREMENTS	•			0	0	35

This Conservation Loan Fund was 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 was renamed the Conservation Grants Fund. Loan-related resources were 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**

Conservation

Page 10

							Good di	rt. Clean water.	3/30/2017	
	Hi	istorical Data	1				Budge	et for Fiscal Yo	ear 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RE	SOURCES and REQU	IREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2	0	72,500	57,686	Beginning fund balance: W	ginning fund balance: Working capital (accrual basis)				0	2
3	0	0			rning from temporary investments				0	3
4	75,000	0	27,000	Transferred from General F	ansferred from General Fund			0	0	4
5	0	0	600	Interest	erest			0	0	5
6	0	0			ations to acquire/maintain land and/or conservation easements			0	0	6
7	0	0	131,900	Grants to acquire/maintain	nts to acquire/maintain land and/or conservation easements			0	0	7
8	75,000	72,500			al resources, except taxes to be levied			0	0	8
9	0	0	0	Taxes necessary to balanc			0	0	0	9
10	0	0	0	Taxes collected in year levi	ed		0	0	0	10
11	75,000	72,500	217,186	TOTAL RESOURCES			167,250	0	0	11
12					REQUIREMENTS	8				12
13				Department (Org. Unit)	Object Classification	Detail				13
14	0	0	0	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0	0	14
15	2,500	14,814	65,286	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	15,000	0	0	15
40	0	0	20,000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	5,000	0		10
16 17	0	0	20,000	рани манауеттент рерг.	INIGICIIAIS & SEIVICES	Improvements	5,000	0	0	16 17
18	0	0	0				0	0	0	18
19	0	0	0				0	0	0	19
20	0	0	0				0	0	0	20
21	0	0	0				0	0	0	21
22	2,500	14,814	85,286	Total Expenses			20,000	0	0	22
23	72,500	0	•		NG FUND BALANCE (fur	nds needed from July-November	18,250	0	0	23
24	0	57,686	131,900	Reserved for future expend	liture		129,000	0	0	24
25	·			TOTAL REQUIREMENTS			167,250	0	0	25

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

Grants to acquire land and/or conservation easements:

FORM LB-10

CSWCD has received a grant from ODFW/BPA for acquisition of a working lands parcel. Most of the funds will be paid by BPA directly to the landowners. CSWCD will receive funds for future stewardship costs, estimated at \$129,000.

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CLACKAMAS SOIL AND WATER

DISTRICT

Conservation

**RESERVE FUND:** 

**Building Reserve Fund** 

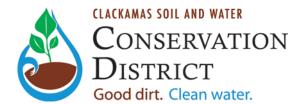
FORM LB-11

REVIEWED/CONTINUED March 21, 2017

This reserve fund must be reviewed again, and continued, or

		abolished, by 2027		-	Dulluling Neserve i	ana	Good dirt.	Clean water.	3/30/2017
	Hi	istorical Data		following specified purpose:		2007, and renewed in 2017, for the sting, remodeling, or making capital CSWCD	Budų	get for Fiscal Y	ear 2017-18
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RES	OURCES and REQUIF	REMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1					RESOURCES				1
2	95,336	0		Beginning fund balance: Cas	·		0	0	0 2
3	0	163,002		Beginning fund balance: Wo		3)	68,000	0	0 3
4	0	0		Earning from temporary inve			0	0	0 4
5	110,376	154,796		Transferred from General Fu	und		160,000	0	0 5
6	579	1,348	,	Interest			3,000 4,000,000	0	0 6
7	0	0		Long-term debt proceeds				0	0 7
8	0	66,853		Sale of property			0	0	0 8
9	206,291	385,999	4,119,268	Total resources, except ta			4,231,000	0	<b>0</b> 9
10			0	Taxes necessary to balance			0	0	0 10
11	0			Taxes collected in year levie	ed		0	0	0 11
12	206,291	385,999	4,119,268	TOTAL RESOURCES			4,231,000	0	<b>0</b> 12
13					REQUIREMENTS				13
14				Department (Org. Unit)	Object Classification	Detail			14
	4 000			5 6		Build facilities, improve real	0.000.000	2	
15	1,000	0	20,000	District Operations Dept.	Capital Outlay	property, related costs	3,600,000	0	0 15
	0	0	450,000	District On soutions Dant	Matariala 8 Caminas	Build facilities, improve real	200,000	0	0
16	0	0		District Operations Dept.	Materials & Services	property, related costs	300,000	0	0 16
17	1,914	0		District Operations Dept.	Materials & Services	General costs	0	0	0 17
18	0	5,379		District Operations Dept.  Not Allocated to any Dept.	Materials & Services  Debt Service	Bank fees	150	0	0 18
19	1	0	0	Not Allocated to any Dept.	Dept Service	Building loan principal & interest Beavercreek farm loan principal	230,000	0	0   19
	07.054	In alread of the Proceedings	_	Not Allocated to any Dept.	Debt Service	+ interest	0	0	0 20
20	21,654	Included in line 21	0	Not Allocated to any Dept.	Dept Service	Beavercreek farm loan pay-off	0	0	0 20
21	12,521	286,084	0	Not Allocated to any Dept.	Debt Service	(principal + interest)	0	0	0 21
22	43,289	291,463		Total Expenses	Dent Service	Τριποιραι τ πιτετεστ)	4,130,150	<b>0</b>	<b>0</b> 21 <b>0</b> 22
23	163,002	231,403	·	•	IC FIND BALANCE (fund	s needed from July-Nov 2017)	90,850	0	0 23
24	163,002			Reserved for future expendi	· ·	S needed from July-NOV 2017)	10,000	0	0 23
	206,291	385,999		TOTAL REQUIREMENTS	เนเซ		4,231,000	0	<b>0</b> 24 <b>0</b> 25
25	∠00,∠91	<u> </u>	4,119,208	I O I AL REQUIREMENTS			4,231,000	0	U   25

# **BUDGET WORKSHEETS**



### **GENERAL FUND**

Worksheet Clackamas SWCD

3/30/2017

	Hi	storical Data			Bud	get for Fiscal Yea	r 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RESOURCES	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	<b>,</b>
1	1,351,366	1,473,592	938,385	Beginning fund balance: Working capital (accrual basis)	1,600,000			1
2				Previously levied taxes estimated to be received				2
3								3
4				OTHER RESOURCES				4
5	7,153	9,307	7,500	Interest income	15,000			5
6	3,851	2,000	0	Grant income to General Fund				6
7		287,579	0	Other income				7
8	50,000	65,040	50,900	OWEB/ODA grant: TA/LMA	50,900			8
9	20,930	21,774	21,774	OWEB/ODA grant: District Operations & Admin	21,744			9
10	1,331	3,337	0	Reimbursements				10
11	200	2,439	3,300	Rental/donations received re: farm equipment lent out				11
12	31,037	43,316	10,750	WeedWise Coop Weed Mgmt Area partners: 4 County	13,750			12
13			13,700	WeedWise Coop Weed Mgmt Area partners: Col Gorge	11,625			13
14			5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000			14
15			431,250	WeedWise CRISP partner: PGE grant	0			15
16			8,500	WeedWise CRISP partner: BLM	7,500			16
17			30,000	WeedWise CRISP partner: Metro	30,000			17
18				WeedWise Sandy Basin (SBVRC) partner: BLM	7,500			18
19	20,000	0	5,000	Clackamas River Water Providers MOA				19
20	0	19,000		OACD/NOWC				20
21				Placeholder 1				21
22				Placeholder 2				22
23				Placeholder 3				23
24	1,485,868	1,927,384	1,534,559	Total resources, except taxes to be levied	1,763,019	0	0	24
25			2,119,195	Taxes necessary to balance	2,225,104	0	0	_
26	1,995,555	2,083,179		Taxes collected in year levied				26
27	3,481,423	4,010,563	3,653,754	TOTAL RESOURCES	3,988,123	0	0	27

### SPECIAL REVENUE FUND

Conservation Grants Fund Clackamas SWCD

Worksheet

This is a *special* fund

3/30/2017

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									3/30/2017	Щ.
Historical Data							Budge	et for Fiscal Y	ear 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RES	RESOURCES and REQUIREMENTS			Approved by Budget Cmte	Adopted by Governing Body	
1				RESOURCES						1
2	160,058	(86,779)	527.878	Beginning fund balance: Working	Beginning fund balance: Working capital					2
3	321,942	1,110,000		Transferred from General Fund						3
4	18,000	.,,.	· · · · · · · · · · · · · · · · · · ·	OWEB Small Grants (combined	) revenue for this FY		586,250 4,980			4
5	10,364	44,058	· · · · · · · · · · · · · · · · · · ·	Other grants and reimbursemen	,		35,000			5
6	20,719	,		SEP funding for projects			0			6
7	,	2,192		Interest from bank accounts						7
8	0		0	Other						8
9	59,300	57,527	00	Disbursements from DEQ CWS	RF: conservation loan # R22	405			-	9
10	31,513	51,626	See Conservation Loans Fund	Conservation loans: principal red	ceived from borrowers		See Co	nservation Loa	ns Fund	10
11	Included	on line 10	Edans i dia	Conservation loans: interest rec	eived from borrowers					11
12	2,432		0	Milk Creek Meadowbrook project	t grant: OWEB restoration gr	ant	0			12
13	3,505	0	0	Milk Creek Meadowbrook project	ct grant: DEQ 319		0			13
14	627,833	1,178,624	1,031,590		to be levied		781,230	0	0	14
15	0	0		Taxes necessary to balance						15
16	0	0		Taxes collected in year levied						16
17	627,833	1,178,624	1,031,590	TOTAL RESOURCES			781,230	0	0	17
18					REQUIREMENTS					18
19				Department (Org. Unit)	Object Classification	Detail				19
20	This section left blank. These	244,233	332,604	Not Allocated to any Dept.	Special Payments	Grants and cost-share to Cooperators	115,253			20
21	expenses were	172,828	220,300	Not Allocated to any Dept.	Special Payments	Grants to Partners	77,175			21
	recategorized into the W's,lines 28-35									
22	the W S,imes 26-35	207,181	215 000	Conservation Services Dept.	Materials & Services	Contracted services	479,010			22
		207,101	210,000	Conservation Convices Dept.	Waterials & Services	Contracted services for WeedWise	170,010			
23			95.882	Conservation Services Dept.	Materials & Services	CRISP partnership	Included in			23
	Decete gerized into		30,002		errier paraneterisp	line 22				
	Recategorized into the W's, lines 28-35	0.077	4.000		Managiala 8 Campiana	NATION OF A MARK AND A STANK AND A STANK	1110 22			
24		2,377	4,000	Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project				24
25					Transfers: Inter-fund	Inter-fund transfer to Conservation				25
26			134,000		transfer	Loans Fund (new fund)				26
20			See Conservation	Not Allocated to any Dept.	uansiei	Loans Fund (New Fund)	See Conservation Loan		ns Fund	20
27		48,802	Loans Fund		Special Payments	Conservation loans to Cooperators				27
						Wildlife Habitat Conservation:				
	00 422									
28	98,433					grants, cost-share, contracts Weed Management: grants, cost-				28
20	188,588					share, contracts				20
29	100,300					Water Quality: grants, cost-share,				29
30	123,317					contracts				30
30	125,517			Conservation Services Dept./	Materials & Services/	Water Quantity: grants, cost-share,				30
31	93,151			Not Allocated to any Dept.	Special Payments	contracts				31
5	55,151	Recategorized:	Recategorized:			Stormwater Management: grants,	Recate	gorized: See line	es 20-25	
32	14,732	See lines 20-25	See lines 20-25			cost-share, contracts	Necale	301120a. 000 III I		32
52	17,702					Soil Quality & Soil Conservation:				<u> </u>
33	1,841					grants, cost-share, contracts				33
55	1,0+1	I				Partner Programs: grants, cost-				
34	116,950					share, contracts				34
J-	5,555					Conservation Loans to				
				Cooperators: Water Quality,						1
					Quantity, Soil Quality &					
35	76,100			Not Allocated to any Dept.	Special Payments	Conservation				35
36	713,112	675,421	1,001,786	Total Expenses (See note on lin		100.100.144.011	671,438	0	0	
37		073,421		UNAPPROPRIATED ENDING F		ded from July-November 2017)	109,792	0		
38	(85,279)	503,203	· · · · · · · · · · · · · · · · · · ·	Reserved for future expenditure	\	and the state of t	0	0		
	627,833	1,178,624		TOTAL REQUIREMENTS			<b>781,230</b>	0		39
39	021,033	1,178,624	1,031,590	I O I AL REQUIREMENTO			101,230	U	U	39

The Conservation Fund was set up as a Special Revenue Fund beginning in FY 2012-13. This fund was 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 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.

### **Conservation Loans Fund**

Worksheet

Clackamas SWCD

This is a special fund

3/30/2017

Historical Data							Budget for Fiscal Year 2017-18			
	H	istorical Data					Budge	et for Fiscal Ye	ar 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2			0	Beginning fund balance: Wo	rking capital (accrual basis)		176,714			2
						on Ioan Borrower repayments				
3			134,000	made from start of loan program through 6/30/16			0			3
4			0	Transferred from General Fu	nd		0			4
				Disbursements from DEQ CV	WSRF: Ioan # R22405 conse	rvation projects & equipment				
5			41,373	Ioans			0			5
				Disbursements from DEQ CV	WSRF: Ioan # R22406 sentic	repair loans to residential				
6	NEW FUND	NEW FUND		homeowners	77 OTT : 10dil # 1122-100 30ptio	repair touris to residential	100,000			6
	NO HISTORY	NO HISTORY			MCDE: now loss # D00407 to	or concernation projects <sup>0</sup>	100,000			+
_				Disbursements from DEQ C\ equipment loans	WORF. New IOan # KZZ4U/ TO	or conservation projects &	100,000			7
7				Conservation loans: principa	I received from berrowers		42,369			8
8				Conservation loans: interest			2,498			9
10			•	Septic system repair loans: p		re	2,490			10
11				Septic system repair loans: i			0			11
12				Interest from bank accounts	interest ree va from borrowers	,	<u> </u>			12
13			0	THE TEST TOTT BATIK ACCOUNTS						13
14			0							14
15			0							15
16			0							16
17	0	0	424,208	Total resources, except tax	es to be levied		421,581	0	0	17
18			·	Taxes necessary to balance			•			18
19				Taxes collected in year levie	d					19
20	0	0	424,208	TOTAL RESOURCES			421,581	0	0	20
21					REQUIREMENTS					21
22				Department (Org. Unit)	Object Classification	Detail				22
						Conservation loans to				
23			225,000	Not Allocated to any Dept.	Special Payments	Cooperators	100,000			23
						Residential septic system repair				
24			57,000	Not Allocated to any Dept.	Special Payments	loans to homeowners	100,000			24
	NIEWY EUROS	NEW EURO	, -	, , ,	<u> </u>	DEQ CWSRF loan # R22405:	•			
25	NEW FUND NO HISTORY	NEW FUND NO HISTORY	0	Not Allocated to any Dept.	Debt Service	principal + interest + fees	19,217			25
	.101101011	.40111010101		. 1517 in ocatou to arry Dopti	2 5 5 6 6 1 1 1 6 6	DEQ CWSRF loan # R22406:	10,211			+
26			0	Not Allocated to any Dept.	Debt Service	principal + interest + fees	0			26
						DEQ CWSRF loan # R22407:				
27				Not Allocated to any Dept.	Debt Service	principal + interest + fees	0			27
28			0	, , ,		i i				28
29										29
30										30
31										31
32	0	0	282,000	Total Expenses			219,217	0	0	32
33	0	0	12,208	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			77,364	0	0	33
34	0	0	130,000	Reserved for future expenditure			125,000			34
35	0	0	424,208	TOTAL REQUIREMENTS			421,581	0	0	35

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

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

FORM LB-10 Worksheet	SPECIAL REVENUE FUND		Page 10 W
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### **Working Lands Legacy Fund**

				Worksheet			Clackamas SWCD		3/30/2017	
	Н	istorical Data					Budg	et for Fiscal Y	ear 2017-18	
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2		72,500	57,686	Beginning fund balance: Wo	orking capital (accrual basi	s)	27,000			2
3		0		Earning from temporary inve						3
4	75,000	0	,	Transferred from General F	und		10,000			4
5		0	600	Interest			1,250			5
6		0		Donations to acquire/mainta						6
7		0		Grants to acquire/maintain I		asements	129,000			7
8	75,000	72,500	217,186	Total resources, except ta			167,250	0	0	8
9				Taxes necessary to balance						9
10	75 000	70 500	247.400	Taxes collected in year levie	ed		467.050			10
11	75,000	72,500	217,186	TOTAL RESOURCES	DECLUDEMENT		167,250	0	0	11
12				Department (Oran Hait)	REQUIREMENTS	Detail				12
13				Department (Org. Unit)	Object Classification	Acquisition of land for conservation				13
14	0	0		Land Management Dept.	Capital Outlay	& conservation easements				14
15	2,500	14,814	65,286	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	15,000			15
						Land/easement stewardship &				
16	0	0	20,000	Land Management Dept.	Materials & Services	improvements	5,000			16
17										17
18										18
19										19
20										20
21	2.502	44.04.4	05.000	Total Evnance		ļ	20,000			21
22	<b>2,500</b> 72,500	<b>14,814</b>		Total Expenses			<b>20,000</b> 18,250	0	0	22
23	,				UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			0	0	+
24	0	57,686		Reserved for future expenditure			129,000			24
25	75,000	72,500	217,186	TOTAL REQUIREMENTS	167,250	0	0	25		

Grants to acquire land and/or conservation easements:

CSWCD has received a grant from ODFW/BPA for acquisition of a working lands parcel. Most of the funds will be paid by BPA directly to the landowners. CSWCD will receive funds for future stewardship costs, estimated at \$129,000.

### FORM LB-11 Worksheet

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

### **RESERVE FUND**

### **Building Reserve Fund**

Worksheet

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

> **REVIEW YEAR:** 2027

Clackamas SWCD

3/30/2017

Historical Data							Budget for Fiscal Year 2017-18			
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2	95,336			Beginning fund balance: Cas	sh on hand (cash basis) <b>or</b>					2
3		163,002	117,768	Beginning fund balance: Wo	orking capital (accrual basis)		68,000			3
4				Earning from temporary inve	estments		0			4
5	110,376	154,796	0	Transferred from General Fu	und		160,000			5
6	579	1,348	1,500	Interest			3,000			6
7			4,000,000	Long-term debt proceeds			4,000,000			7
8		66,853		Sale of property			0			8
9	206,291	385,999	4,119,268	Total resources, except ta	xes to be levied		4,231,000	0	0	9
10				Taxes necessary to balance						10
11				Taxes collected in year levie	Taxes collected in year levied					11
12	206,291	385,999	4,119,268	TOTAL RESOURCES			4,231,000	0	0	12
13					REQUIREMENTS					13
14				Department (Org. Unit)	Object Classification	Detail				14
						Build facilities, improve real				
15	1,000	0	20,000	District Operations Dept.	Capital Outlay	property, related costs	3,600,000			15
						Build facilities, improve real				
16		0		District Operations Dept.	Materials & Services	property, related costs	300,000			16
17	1,914	0		District Operations Dept.	Materials & Services	General costs	0			17
18		5,379		District Operations Dept.	Materials & Services	Bank fees	150			18
19				Not Allocated to any Dept.	Debt Service	Building loan principal & interest	230,000			19
20	27,854	Included in line 21	0	Not Allocated to any Dept. Debt Service Beavercreek farm loan principal + interest		0			20	
						Beavercreek farm loan pay-off				
21	12,521	286,084		Not Allocated to any Dept.	Debt Service	(principal + interest)	4,130,150			21
22	43,289	291,463	170,000	Total Expenses	Total Expenses			0	0	22
23	163,002	0	3,949,268	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			90,850	0	0	23
24	0	94,536	0	Reserved for future expendi	Reserved for future expenditure					24
25	206,291	385,999	4,119,268	TOTAL REQUIREMENTS			4,231,000	0	0	25