



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.
 - 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.

GENERAL FUND



**GENERAL FUND:
RESOURCES**



3/30/2017

Historical Data			RESOURCE DESCRIPTION	Budget for Fiscal Year 2017-18				
Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body		
			RESOURCES					
1							1	
2	1,351,366	1,473,592	938,385	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
			OTHER RESOURCES					
5								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	72,674	OWEB/ODA allocations to SWCDs (combined)	72,644	0	0	9
10	1,331	3,337	0	Reimbursements	0	0	0	10
11	200	2,439	3,300	Rental/donations received re: farm equipment lent out	0	0	0	11
12	31,037	43,316	507,700	Support from Partners: WeedWise (combined)	75,375	0	0	12
13	20,000	19,000	5,000	Support from Partners: other program work (combined)	0	0	0	13
14	0	0	0	Placeholder 1	0	0	0	14
15	0	0	0	Placeholder 2	0	0	0	15
16	0	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. 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**



3/30/2017

Historical Data			By Department, and Expenditures Not Allocated to Any Department, Showing Totals	Budget for Fiscal Year 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	380,230	District Operations Department	425,787	0	0	2
3	815,350	876,168	1,012,196	Conservation Services Department	1,079,423	0	0	3
4	0	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	204,318	District Operations Dept.	196,770	0	0	9
10	155,036	222,237	268,500	Conservation Services Dept.	208,649	0	0	10
11	73,979	34,002	56,250	Land Management Dept.	39,200	0	0	11
12		0	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	5,000	District Operations Dept.	0	0	0	15
16	43,027	1,845	46,100	Conservation Services Dept.	3,000	0	0	16
17	2,170	0	5,000	Land Management Dept.	10,000	0	0	17
18	0	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	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	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	490,882	Transfers to Conservation Grants Fund	586,250	0	0	27
28	New Fund FY1617		0	Transfers to Conservation Loans Fund	0	0	0	28
29	75,000	0	27,000	Transfers to Working Lands Legacy Fund	10,000	0	0	29
30	110,376	154,796	0	Transfers to Building Reserve Fund	160,000	0	0	30
31	507,318	1,264,796	517,882	TOTAL INTERFUND TRANSFERS	756,250	0	0	31
32	0	0	0	OPERATING CONTINGENCY	0	0	0	32
33	0	0	0	Ending balance (prior years)	0	0	0	33
34	1,473,592	955,723	832,028	UNAPPROPRIATED ENDING FUND BALANCE	818,926	0	0	34
35	0	0	326,250	Reserved for future expenditure	249,118	0	0	35
36	3,558,500	3,856,903	3,653,754	TOTAL REQUIREMENTS	3,988,123	0	0	36

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

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



3/30/2017

Historical Data			By Object Classification, Showing Details	Budget for Fiscal Year 2017-18			
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
1				PERSONNEL SERVICES			1
2	844,704	880,519	972,975	Salaries and wages	1,095,864	0	2
3	87,074	84,792	102,732	Payroll liabilities (District share of taxes)	103,541	0	3
4	173,234	198,225	212,018	Employee benefits	237,091	0	4
5	59,621	56,680	65,586	Deferred compensation - Employer contribution	68,714	0	5
6	2,936	0	0	Temporary employees & interns	0	0	6
7	0	0	39,115	COLAs and merit increases for staff	0	0	7
8	0	0	0	Compensated absences (annual leave)	0	0	8
9	207	0	0	Salary adjustments (includes related taxes & def comp)	0	0	9
10	1,167,776	1,220,216	1,392,426	TOTAL PERSONNEL SERVICES	1,505,210	0	10
11	13.00	13.50	15.50	Total FTE count for FY 17-18 is 15.5	15.40	15.40	11
12				MATERIALS AND SERVICES			12
13	81,741	123,824	166,158	Contracted services	115,000	0	13
14	0	24,514	55,000	Partner support	22,180	0	14
15	93,384	102,213	103,920	Rent, utilities, telecomm, storage, maint.	96,497	0	15
16	19,841	18,777	23,640	Fuel/maint/repair of District vehicles/equipment	22,583	0	16
17	6,304	7,480	10,400	Meetings, workshops, events	25,333	0	17
18	11,489	11,244	16,200	Insurance	15,000	0	18
19	41,071	32,271	42,400	Supplies & non-capitalized equipment *	42,890	0	19
20	8,808	22,485	25,600	Printing, publication **	26,800	0	20
21	29,318	32,202	33,200	Dues, subscriptions, licenses	28,120	0	21
22	33,355	20,287	31,200	Staff & Director training	29,600	0	22
23	11,794	15,543	14,850	Staff & Director expenses	17,616	0	23
24	6,439	29	0	Volunteer/cooperator recognition	500	0	24
25	1,255	3,454	2,500	Bank fees, interest paid	2,500	0	25
26	4,000	0	4,000	Scholarships	Moved to Not Allocated: Special Payments		
27	348,799	414,323	529,068	TOTAL MATERIALS AND SERVICES	444,619	0	27
28				CAPITAL OUTLAY			28
29	21,938	1,039	10,000	Office equipment/capitalized building repairs	3,000	0	29
30	13,619	806	13,100	Field equipment	10,000	0	30
31	25,458	0	33,000	Vehicles	0	0	31
32	61,015	1,845	56,100	TOTAL CAPITAL OUTLAY	13,000	0	32
33				DEBT SERVICE			33
34	0	0	0		0	0	34
35	0	0	0		0	0	35
36	0	0	0		0	0	36
37	0	0	0		0	0	37
38	0	0	0	TOTAL DEBT SERVICE	0	0	38
39				SPECIAL PAYMENTS			39
40	0	0	0	Grants to Partners	195,000	0	40
41	Previously shown in Land Mgmt Dept line 26			Scholarships	6,000	0	41
42	0	0	0		0	0	42
43	0	0	0		0	0	43
44	0	0	0	TOTAL SPECIAL PAYMENTS	201,000	0	44
45				INTERFUND TRANSFERS			45
46	321,942	1,110,000	490,882	Transfers to Conservation Grants Fund	586,250	0	46
47	New Fund FY1617	0	0	Transfers to Conservation Loans Fund	0	0	47
48	75,000	0	27,000	Transfers to Working Lands Legacy Fund	10,000	0	48
49	110,376	154,796	0	Transfers to Building Reserve Fund	160,000	0	49
50	507,318	1,264,796	517,882	TOTAL INTERFUND TRANSFERS	756,250	0	50
51	0	0	0	OPERATING CONTINGENCY	0	0	51
52	0	0	0	Ending balance (prior years)	0	0	52
53	1,473,592	955,723	832,028	UNAPPROPRIATED ENDING FUND BALANCE	818,926	0	53
54	0	0	326,250	Reserved for future expenditure	249,118	0	54
55	3,558,500	3,856,903	3,653,754	TOTAL REQUIREMENTS	3,988,123	0	55

DEPARTMENTS IN THE GENERAL FUND



**GENERAL FUND:
DETAILED EXPENDITURES**

3/30/2017

Historical Data			District Operations Department	Budget for Fiscal Year 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	15,000	Partner support	11,380			14
15	22,398	23,836	25,820	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	7,000	Supplies & non-capitalized equipment *	8,390			19
20	5,424	5,184	4,000	Printing, publication **	4,000			20
21	14,821	13,807	15,000	Dues, subscriptions, licenses	15,000			21
22	15,098	7,617	13,000	Staff & Director training	11,500			22
23	8,465	9,467	9,000	Staff & Director expenses	8,000			23
24	6,439	29	0	Volunteer/Board/staff/cooperator recognition	0			24
25	945	3,454	2,500	Bank fees, interest paid	2,500			25
26		0	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	5,000	Office equipment				29
30	0	0	0	Field equipment				30
31	137	0	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

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

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

**GENERAL FUND:
DETAILED EXPENDITURES**

3/30/2017

Historical Data			Conservation Services Department		Budget for Fiscal Year 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	74,660	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	50,000	Contracted services	10,000	0	0	13
14		24,140	40,000	Partner support	10,800	0	0	14
15	66,420	73,311	74,200	Rent, utilities, telecomm, storage, maintenance	66,497	0	0	15
16	6,304	6,047	6,700	Fuel/maint/repair of District vehicles/equipment	5,583	0	0	16
17	6,304	7,480	6,400	Meetings, workshops, events	21,333	0	0	17
18	1,912	2,569	7,200	Insurance	6,000	0	0	18
19	19,433	17,065	20,400	Supplies & non-capitalized equipment *	24,500	0	0	19
20	3,384	17,301	21,600	Printing, publication **	22,800	0	0	20
21	14,497	18,395	18,200	Dues, subscriptions, licenses	13,120	0	0	21
22	18,257	12,670	18,200	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	5,000	Office equipment	3,000	0	0	29
30	11,449	806	8,100	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	0	32
33	1,013,413	1,100,250	1,326,796	CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS	1,291,072	0	0	33

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

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

**GENERAL FUND:
DETAILED EXPENDITURES**



3/30/2017

Historical Data			Land Management Department	Budget for Fiscal Year 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
			PERSONNEL SERVICES			
		0	Salaries and wages			
		0	Payroll liabilities (District share of taxes)			
		0	Employee benefits			
		0	Deferred compensation - Employer contribution			
		0	Temporary employees & interns			
		0	COLAs and merit increases for staff (incl taxes & def comp)			
		0	Compensated absences (annual leave)			
		0	Salary adjustments (includes related taxes & def comp)			
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
0.00	0.00	0.00	Total FTE count for FY 17-18 is 0.0	0.00	0.00	0.00
			MATERIALS AND SERVICES			
45,750	17,787	28,100	Contracted services	20,000		
	0		Partner support			
4,566	5,066	3,900	Rent, utilities, telecomm, storage, maintenance	4,000		
1,995	3,533	5,000	Fuel/maint/repair of District vehicles/equipment	5,000		
	0		Meetings, workshops, events			
677	0		Insurance			
16,990	7,568	15,000	Supplies & non-capitalized equipment *	10,000		
	0		Printing, publication **			
	0		Dues, subscriptions, licenses			
	0		Staff & Director training			
	48	250	Staff & Director expenses	200		
	0		Volunteer/cooperator recognition			
	0		Bank fees, interest paid			
4,000	0	4,000	Scholarships			
73,979	34,002	56,250	TOTAL MATERIALS AND SERVICES	39,200	0	0
			CAPITAL OUTLAY			
0	0		Office equipment			
2,170	0	5,000	Field equipment	10,000		
	0		Vehicles			
2,170	0	5,000	TOTAL CAPITAL OUTLAY	10,000	0	0
76,149	34,002	61,250	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	49,200	0	0

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

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

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

**GENERAL FUND:
DETAILED EXPENDITURES**



3/30/2017

Historical Data			Not Allocated to Any Department	Budget for Fiscal Year 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 Not Allocated			
2				Salaries and wages (0.0 FTE in FY 16-17)			
3				Payroll liabilities (District share of taxes)			
4				Employee benefits			
5				Deferred compensation - Employer contribution			
6				Temporary employees & interns			
7				COLAs and merit increases for staff (incl taxes & def comp)			
8				Compensated absences (annual leave)			
9				Salary adjustments (includes related taxes & def comp)			
10	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
11				Total FTE count for FY 16-17 is 0.0	0	0	0
12				MATERIALS AND SERVICES Not Allocated			
13				Contracted services			
14				Partner support			
15				Rent, utilities, telecomm, storage, maintenance			
16				Fuel/maint/repair of District vehicles/equipment			
17				Meetings, workshops, events			
18				Insurance			
19				Supplies & non-capitalized equipment *			
20				Printing, publication **			
21				Dues, subscriptions, licenses			
22				Staff & Director training			
23				Staff & Director expenses			
24				Volunteer/cooperator recognition			
25				Bank fees, interest paid			
26				Scholarships	Moved to Special Payments below		
27	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0
28				CAPITAL OUTLAY Not Allocated			
29				Office equipment			
30				Field equipment			
31				Vehicles			
32	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
33				DEBT SERVICE Not Allocated			
34		0	0				
35							
36							
37							
38	0	0	0	TOTAL DEBT SERVICE	0	0	0
39				SPECIAL PAYMENTS Not Allocated			
40				Grants to Partners	195,000		
41	Previously shown in Land Mgmt Dept line 26			Scholarships	6,000		
42							
43							
44	0	0	0	TOTAL SPECIAL PAYMENTS	201,000	0	0
45				INTERFUND TRANSFERS			
46	321,942	1,110,000	490,882	Transfers to Conservation Grants Fund	586,250	0	0
47	New Fund FY1617		0	Transfers to Conservation Loans Fund	0	0	0
48	75,000	0	27,000	Transfers to Working Lands Legacy Fund	10,000	0	0
49	110,376	154,796	0	Transfers to Building Reserve Fund	160,000	0	0
50	507,318	1,264,796	517,882	TOTAL INTERFUND TRANSFERS	756,250	0	0
51				OPERATING CONTINGENCY	0	0	0
52	507,318	1,264,796	517,882	TOTAL EXPENDITURES Not Allocated	957,250	0	0
53				Ending balance (prior years)			
54	1,473,592	955,723	832,028	UNAPPROPRIATED ENDING FUND BALANCE	818,926	0	0
55			326,250	Reserved for future expenditure	249,118	0	0
56	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**



3/30/2017

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2017-18			
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
				RESOURCES						
1				RESOURCES						
2	160,058	(86,779)	527,878	Beginning fund balance: Working capital (accrual basis)			155,000	0	0	
3	321,942	1,110,000	490,882	Transferred from General Fund			586,250	0	0	
4	18,000	0	12,830	OWEB Small Grants (combined) revenue for this FY			4,980	0	0	
5	10,364	44,058	0	Other grants and reimbursements			35,000	0	0	
6	20,719	0	0	SEP funding for projects			0	0	0	
7	0	2,192	0	Interest from bank accounts			0	0	0	
8	0	0	0	Other			0	0	0	
9	59,300	57,527	See Conservation Loans Fund	Disbursements from DEQ CWSRF: conservation loan # R22405			See Conservation Loans Fund			
10	31,513	51,626	0	Conservation loans: repayments received from borrowers			0			
11	5,937	0	0	Milk Creek Meadowbrook project grants (combined)			0	0	0	
12	627,833	1,178,624	1,031,590	Total resources, except taxes to be levied			781,230	0	0	
13	0	0	0	Taxes necessary to balance			0	0	0	
14	0	0	0	Taxes collected in year levied			0	0	0	
15	627,833	1,178,624	1,031,590	TOTAL RESOURCES			781,230	0	0	
				REQUIREMENTS						
				Department (Org. Unit)	Object Classification	Detail				
18	This section left blank. These expenses were recategorized into the W's, lines 26-33	244,233	332,604	Not Allocated to any Dept.	Special Payments	Grants and cost-share to Cooperators	115,253	0	0	
19		172,828	220,300	Not Allocated to any Dept.	Special Payments	Grants to Partners	77,175	0	0	
20		207,181	215,000	Conservation Services Dept.	Materials & Services	Contracted services	479,010	0	0	
21		0	95,882	Conservation Services Dept.	Materials & Services	Contracted services for WeedWise CRISP partnership	Included in line 20	0	0	
22		2,377	4,000	Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project	Included in line 20	0	0	
23		0	0				0	0	0	
24		0	0	134,000	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-fund transfer to Conservation Loans Fund (new fund)	See Conservation Loans Fund		
25		48,802	See Conservation Loans Fund	See Conservation Loans Fund	Special Payments	Conservation loans to Cooperators				
26	98,433	Recategorized: See lines 18-23	Recategorized: See lines 18-23	Conservation Services Dept./ Not Allocated to any Dept.	Materials & Services/ Special Payments	Wildlife Habitat Conservation: grants, cost-share, contracts	Recategorized: See lines 18-23			
27	188,588					Weed Management: grants, cost-share, contracts				
28	123,317					Water Quality: grants, cost-share, contracts				
29	93,151					Water Quantity: grants, cost-share, contracts				
30	14,732					Stormwater Management: grants, cost-share, contracts				
31	1,841					Soil Quality & Soil Conservation: grants, cost-share, contracts				
32	116,950					Partner Programs: grants, cost-share, contracts				
33	76,100					Not Allocated to any Dept.				Special Payments
34	0	626,619	867,786	Total Expenses (See note on line 16)			671,438	0	0	
35	0	0	163,804	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			109,792	0	0	
36	(85,279)	503,203	0	Reserved for future expenditure			0	0	0	
37	(85,279)	1,129,822	1,031,590	TOTAL REQUIREMENTS			781,230	0	0	

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

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

**SPECIAL REVENUE FUND:
CONSERVATION LOANS FUND**

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			0	Beginning fund balance: Working capital (accrual basis)			176,714	0	0		2	
3			134,000	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16			0	0	0		3	
4			0	Transferred from General Fund			0	0	0		4	
5			41,373	Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans			0	0	0		5	
6	NEW FUND NO HISTORY	NEW FUND NO HISTORY	57,000	Disbursements from DEQ CWSRF: loan # R22406 septic repair loans to residential homeowners			100,000	0	0		6	
7			150,000	Disbursements from DEQ CWSRF: new loan # R22407 for conservation projects & equipment loans			100,000	0	0		7	
8			39,167	Conservation loans: principal received from borrowers			42,369	0	0		8	
9			2,168	Conservation loans: interest received from borrowers			2,498	0	0		9	
10			0	Septic system repair loans: principal rec'd from borrowers			0	0	0		10	
11			0	Septic system repair loans: interest rec'd from borrowers			0	0	0		11	
12			500	Interest from bank accounts			0	0	0		12	
13			0				0	0	0		13	
14	0	0	0				0	0	0		14	
15	0	0	0				0	0	0		15	
16	0	0	0				0	0	0		16	
17	0	0	424,208	Total resources, except taxes to be levied			421,581	0	0		17	
18	0	0	0	Taxes necessary to balance			0	0	0		18	
19	0	0	0	Taxes collected in year levied			0	0	0		19	
20	0	0	424,208	TOTAL RESOURCES			421,581	0	0		20	
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	
24			57,000	Not Allocated to any Dept.	Special Payments	Residential septic system repair loans to Homeowners	100,000	0	0		24	
25	NEW FUND NO HISTORY	NEW FUND NO HISTORY	0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22405: principal + interest + fees	19,217	0	0		25	
26			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22406: principal + interest + fees	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		28	
29	0	0	0				0	0	0		29	
30	0	0	0				0	0	0		30	
31	0	0	0				0	0	0		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	0	0		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 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**



3/30/2017

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2017-18			
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				RESOURCES						1
2	0	72,500	57,686	Beginning fund balance: Working capital (accrual basis)			27,000	0	0	2
3	0	0	0	Earning from temporary investments			0	0	0	3
4	75,000	0	27,000	Transferred from General Fund			10,000	0	0	4
5	0	0	600	Interest			1,250	0	0	5
6	0	0	0	Donations to acquire/maintain land and/or conservation easements			0	0	0	6
7	0	0	131,900	Grants to acquire/maintain land and/or conservation easements			129,000	0	0	7
8	75,000	72,500	217,186	Total resources, except taxes to be levied			167,250	0	0	8
9	0	0	0	Taxes necessary to balance			0	0	0	9
10	0	0	0	Taxes collected in year levied			0	0	0	10
11	75,000	72,500	217,186	TOTAL RESOURCES			167,250	0	0	11
12				REQUIREMENTS						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
16	0	0	20,000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	5,000	0	0	16
17	0	0	0				0	0	0	17
18	0	0	0				0	0	0	18
19	0	0	0				0	0	0	19
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	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November)			18,250	0	0	23
24	0	57,686	131,900	Reserved for future expenditure			129,000	0	0	24
25	75,000	72,500	217,186	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:

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.

REVIEWED/CONTINUED March 21, 2017
 This reserve fund must be reviewed again, and continued, or abolished, by 2027

**RESERVE FUND:
 Building Reserve Fund**



3/30/2017

Historical Data | *This fund is authorized and established by resolution in 2007, and renewed in 2017, for the following specified purpose: Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD* | **Budget for Fiscal Year 2017-18**

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

BUDGET WORKSHEETS



GENERAL FUND

Worksheet

Clackamas SWCD

3/30/2017

Historical Data				RESOURCES	Budget for Fiscal Year 2017-18			
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
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			8,500	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	25
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

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special fund

3/30/2017

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2017-18		
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
RESOURCES									
1									
2	160,058	(86,779)	527,878	Beginning fund balance: Working capital			155,000		
3	321,942	1,110,000	490,882	Transferred from General Fund			586,250		
4	18,000		12,830	OWEB Small Grants (combined) revenue for this FY			4,980		
5	10,364	44,058	0	Other grants and reimbursements			35,000		
6	20,719		0	SEP funding for projects			0		
7		2,192	0	Interest from bank accounts					
8	0		0	Other					
9	59,300	57,527		Disbursements from DEQ CWSRF: conservation loan # R22405					
10	31,513	51,626		Conservation loans: principal received from borrowers					
11	Included on line 10			Conservation loans: interest received from borrowers					
12	2,432		0	Milk Creek Meadowbrook project grant: OWEB restoration grant			0		
13	3,505	0	0	Milk Creek Meadowbrook project grant: DEQ 319			0		
14	627,833	1,178,624	1,031,590	Total resources, except taxes to be levied			781,230	0	0
15	0	0		Taxes necessary to balance					
16	0	0		Taxes collected in year levied					
17	627,833	1,178,624	1,031,590	TOTAL RESOURCES			781,230	0	0
REQUIREMENTS									
18									
19				Department (Org. Unit)	Object Classification	Detail			
20	This section left blank. These expenses were recategorized into the W's, lines 28-35	244,233	332,604	Not Allocated to any Dept.	Special Payments	Grants and cost-share to Cooperators	115,253		
21		172,828	220,300	Not Allocated to any Dept.	Special Payments	Grants to Partners	77,175		
22		207,181	215,000	Conservation Services Dept.	Materials & Services	Contracted services	479,010		
23			95,882	Conservation Services Dept.	Materials & Services	Contracted services for WeedWise CRISP partnership	Included in line 22		
24	Recategorized into the W's, lines 28-35	2,377	4,000	Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project			
25									
26			134,000	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-fund transfer to Conservation Loans Fund (new fund)			
27		48,802		See Conservation Loans Fund	Special Payments	Conservation loans to Cooperators			
28	98,433	Recategorized: See lines 20-25	Recategorized: See lines 20-25	Conservation Services Dept./ Not Allocated to any Dept.	Materials & Services/ Special Payments	Wildlife Habitat Conservation: grants, cost-share, contracts	Recategorized: See lines 20-25		
29	188,588					Weed Management: grants, cost-share, contracts			
30	123,317					Water Quality: grants, cost-share, contracts			
31	93,151					Water Quantity: grants, cost-share, contracts			
32	14,732					Stormwater Management: grants, cost-share, contracts			
33	1,841					Soil Quality & Soil Conservation: grants, cost-share, contracts			
34	116,950					Partner Programs: grants, cost-share, contracts			
35	76,100					Conservation Loans to Cooperators: Water Quality, Water Quantity, Soil Quality & Conservation			
36	713,112	675,421	1,001,786	Total Expenses (See note on line 16)			671,438	0	0
37		0	29,804	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			109,792	0	0
38	(85,279)	503,203	0	Reserved for future expenditure			0	0	0
39	627,833	1,178,624	1,031,590	TOTAL REQUIREMENTS			781,230	0	0

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

Clackamas SWCD

Worksheet

This is a special fund

3/30/2017

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2017-18			
Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
			RESOURCES						
		0	Beginning fund balance: Working capital (accrual basis)			176,714			
		134,000	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16			0			
		0	Transferred from General Fund			0			
		41,373	Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans			0			
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	57,000	Disbursements from DEQ CWSRF: loan # R22406 septic repair loans to residential homeowners			100,000		
			150,000	Disbursements from DEQ CWSRF: new loan # R22407 for conservation projects & equipment loans			100,000		
			39,167	Conservation loans: principal received from borrowers			42,369		
			2,168	Conservation loans: interest received from borrowers			2,498		
			0	Septic system repair loans: principal rec'd from borrowers			0		
			0	Septic system repair loans: interest rec'd from borrowers			0		
			500	Interest from bank accounts					
			0						
			0						
			0						
	0	0	424,208	Total resources, except taxes to be levied			421,581	0	0
				Taxes necessary to balance					
				Taxes collected in year levied					
	0	0	424,208	TOTAL RESOURCES			421,581	0	0
			REQUIREMENTS						
			Department (Org. Unit)	Object Classification	Detail				
			225,000	Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators	100,000		
			57,000	Not Allocated to any Dept.	Special Payments	Residential septic system repair loans to homeowners	100,000		
	NEW FUND NO HISTORY	NEW FUND NO HISTORY	0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22405: principal + interest + fees	19,217		
			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22406: principal + interest + fees	0		
				Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22407: principal + interest + fees	0		
			0						
	0	0	282,000	Total Expenses			219,217	0	0
	0	0	12,208	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			77,364	0	0
	0	0	130,000	Reserved for future expenditure			125,000		
	0	0	424,208	TOTAL REQUIREMENTS			421,581	0	0

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.

SPECIAL REVENUE FUND

Working Lands Legacy Fund

Worksheet

Clackamas SWCD

3/30/2017

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2017-18		
Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
			RESOURCES					
	72,500	57,686	Beginning fund balance: Working capital (accrual basis)			27,000		
	0		Earning from temporary investments					
75,000	0	27,000	Transferred from General Fund			10,000		
	0	600	Interest			1,250		
	0		Donations to acquire/maintain land and/or conservation easements					
	0	131,900	Grants to acquire/maintain land and/or conservation easements			129,000		
75,000	72,500	217,186	Total resources, except taxes to be levied			167,250	0	0
			Taxes necessary to balance					
			Taxes collected in year levied					
75,000	72,500	217,186	TOTAL RESOURCES			167,250	0	0
			REQUIREMENTS					
			Department (Org. Unit)	Object Classification	Detail			
0	0		Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements			
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	20,000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	5,000		
2,500	14,814	85,286	Total Expenses			20,000	0	0
72,500	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			18,250	0	0
0	57,686	131,900	Reserved for future expenditure			129,000		
75,000	72,500	217,186	TOTAL REQUIREMENTS			167,250	0	0

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.

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 : **2027**

Clackamas SWCD

3/30/2017

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