FORM LB-20

## GENERAL FUND: RESOURCES



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					Good dirt	. Clean water.	4/19/2017	
	Н	istorical Data			Budç	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	J
1				RESOURCES				1
2	1,351,366	1,473,592		Beginning fund balance: Working capital (accrual basis)	1,600,000	1,600,000	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	15,000	0	6
7	3,851	2,000	0	Grant income to General Fund	0	0	0	7
8	0	287,579	_	Other income	0	0	0	8
9	70,930	86,814	72,674	OWEB/ODA allocations to SWCDs (combined)	72,644	72,644	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	2,000	0	11
12	31,037	43,316	507,700	Support from Partners: WeedWise (combined)	75,375	75,375	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	1,765,019	0	17
18	0	0	2,119,195	Taxes necessary to balance	2,225,104	2,226,410	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	3,991,429	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**

Worksheet Clackamas SWCD

4/19/2017

	н	istorical Data			Bud	get for Fiscal Yea	r 2017-18	
	Actual 2nd Preceding Year 2014/15	2015/16 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	1,600,000		1
2				Previously levied taxes estimated to be received				2
3								3
4				OTHER RESOURCES				4
5	7,153	9,307	,	Interest income	15,000	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	50,900		8
9	20,930	21,774	21,774	OWEB/ODA grant: District Operations & Admin	21,744	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	0	2,000		11
12	31,037	43,316	10,750	WeedWise Coop Weed Mgmt Area partners: 4 County	13,750	13,750		12
13			13,700	WeedWise Coop Weed Mgmt Area partners: Col Gorge	11,625	11,625		13
14			5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000	5,000		14
15			431,250	WeedWise CRISP partner: PGE grant	0	0		15
16			8,500	WeedWise CRISP partner: BLM	7,500	7,500		16
17			30,000	WeedWise CRISP partner: Metro	30,000	30,000		17
18				WeedWise Sandy Basin (SBVRC) partner: BLM	7,500	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	1,765,019	0	24
25			2,119,195	Taxes necessary to balance	2,225,104	2,226,410	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	3,991,429	0	27

FORM LB-30

#### GENERAL FUND: SUMMARY OF EXPENDITURES



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4/19/2017

Personner   Personar   Personner   Personar   Personner   Personar   Personar   Personner   Personar   Personar						Good dirt. Clean water. 4/19/2017			
Proceeding Year 2016/16   Proceeding Year 2016/16   Proceeding Year 2016/17   Proceeding Year		ŀ	listorical Data			Bud	get for Fiscal Y	ear 2017-18	
2   352,426   344,048   380,230   District Operations Department		Preceding Year		Budget Year	REQUIREMENTS			Adopted by Governing Body	
3	1				PERSONNEL SERVICES				1
1	2	352,426	344,048	380,230	District Operations Department	425,787	425,787	0	2
Total Management   Capital M	3	815,350	876,168	1,012,196	Conservation Services Department	1,079,423	1,079,423	0	3
6         1,167,776         1,202,216         1,392,426         TOTAL PERSONNEL SERVICES         1,505,210         1,505,210           7         14.00         13.50         15.50         TOTAL FTE count for FY 17-18: 15.5         15.40         15.40         15.40           8         S         MATERIALS AND SERVICES         SERVICES         19.67.70         196,770         196,770         0           9         119,784         158,084         204,318         District Operations Dept.         208,649         208,649         0         0           10         155,036         222,237         268,500         Conservation Services Dept.         208,649         208,649         0         0           11         73,979         34,002         56,250         Land Management Dept.         0 <td< td=""><td>4</td><td>0</td><td>0</td><td>0</td><td>Land Management Department</td><td>0</td><td>0</td><td>0</td><td>4</td></td<>	4	0	0	0	Land Management Department	0	0	0	4
Total Figure   Tota	5		0	0	Not Allocated to Any Department	0	0	0	5
8	6	1,167,776	1,220,216	1,392,426	TOTAL PERSONNEL SERVICES	1,505,210	1,505,210	0	6
119,784	7	14.00	13.50	15.50	TOTAL FTE count for FY 17-18: 15.5	15.40	15.40	15.40	7
155,036   222,237   268,500   Conservation Services Dept.   208,649   208,649   00   11   73,979   34,002   56,250   Land Management Dept.   39,200   39,200   39,200   0   0   0   0   0   0   0   0   0	8				MATERIALS AND SERVICES				8
11	9	119,784	158,084	204,318	District Operations Dept.	196,770	196,770	0	9
12	10	155,036	222,237	268,500	Conservation Services Dept.	208,649	208,649	0	10
13   348,799   414,323   529,068   TOTAL MATERIALS & SERVICES   444,619   444,619   0     14	11	73,979	34,002	56,250	Land Management Dept.	39,200	39,200	0	11
14	12		0	0	Not Allocated to Any Department	0	0	0	12
15	13	348,799	414,323	529,068	TOTAL MATERIALS & SERVICES	444,619	444,619	0	13
16         43,027         1,845         46,100         Conservation Services Dept.         3,000         3,000         3,000           17         2,170         0         5,000         Land Management Dept.         10,000         10,000         0           18         0         0         0         Not Allocated to Any Department         0         0         0           19         61,015         1,845         56,100         TOTAL CAPITAL OUTLAY         13,000         13,000         0           20         DEBT SERVICE         DEBT SERVICE         O 0         0         Not Allocated to Any Department         0         0         0         0           22         0         0         0         TOTAL DEBT SERVICE         0         0         0         0           23         SPECIAL PAYMENTS         DEBT SERVICE         0 <td>14</td> <td colspan="2"></td> <td></td> <td>CAPITAL OUTLAY</td> <td></td> <td></td> <td></td> <td>14</td>	14				CAPITAL OUTLAY				14
17	15			5,000	District Operations Dept.	0	0	0	15
18	16	43,027	1,845	46,100	Conservation Services Dept.	3,000	3,000	0	16
19	17	2,170	0	5,000	Land Management Dept.	10,000	10,000	0	17
DEBT SERVICE   21	18	0	0	0	Not Allocated to Any Department	0	0	0	18
21         0         0         0         Not Allocated to Any Department         0         0         0           22         0         0         0         TOTAL DEBT SERVICE         0         0         0           23         SPECIAL PAYMENTS           24         0         0         0         Not Allocated to Any Department         201,000         201,000         201,000         0           25         0         0         0         TOTAL SPECIAL PAYMENTS         201,000         201,000         0           26         INTERFUND TRANSFERS           27         321,942         1,110,000         490,882         Transfers to Conservation Grants Fund         586,250         586,250         0           28         New Fund FY1617         0         Transfers to Conservation Loans Fund         0         0         0           29         75,000         0         27,000         Transfers to Working Lands Legacy Fund         10,000         13,304         0           30         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0           31         507,318         1,264,796         517,882         TOTAL INTERFUND TR	19	61,015	1,845	56,100	TOTAL CAPITAL OUTLAY	13,000	13,000	0	19
22         0         0         0         TOTAL DEBT SERVICE         0         0         0           23         SPECIAL PAYMENTS           24         0         0         0         Not Allocated to Any Department         201,000         201,000         201,000         0           25         0         0         0         TOTAL SPECIAL PAYMENTS         201,000         201,000         0           26         INTERFUND TRANSFERS           27         321,942         1,110,000         490,882         Transfers to Conservation Grants Fund         586,250         586,250         0           28         New Fund FY1617         0         Transfers to Conservation Loans Fund         0         0         0           29         75,000         0         27,000         Transfers to Working Lands Legacy Fund         10,000         13,304         0           30         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0           31         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0           32         0         0         0	20				DEBT SERVICE				20
SPECIAL PAYMENTS   201,000   201,000   0   0   0   0   0   0   0   0   0	21	0	0	0	Not Allocated to Any Department	0	0	0	21
24         0         0         0         Not Allocated to Any Department         201,000         201,000         0           25         0         0         0         TOTAL SPECIAL PAYMENTS         201,000         201,000         0           26         INTERFUND TRANSFERS           27         321,942         1,110,000         490,882         Transfers to Conservation Grants Fund         586,250         586,250         0           28         New Fund FY1617         0         Transfers to Conservation Loans Fund         0         0         0           29         75,000         0         27,000         Transfers to Working Lands Legacy Fund         10,000         13,304         0           30         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0           31         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0           32         0         0         0         0         0         0         0           33         0         0         0         Ending balance (prior years)         0         0         0	22	0	0	0	TOTAL DEBT SERVICE	0	0	0	22
25         0         0         0         TOTAL SPECIAL PAYMENTS         201,000         201,000         0           26         Line Fund Fy 1617         Interpretation Figure Fy 1617         Interpretation F	23				SPECIAL PAYMENTS				23
INTERFUND TRANSFERS	24	0	0	0	Not Allocated to Any Department	201,000	201,000	0	24
27         321,942         1,110,000         490,882         Transfers to Conservation Grants Fund         586,250         586,250         0           28         New Fund FY1617         0         Transfers to Conservation Loans Fund         0         0         0         0           29         75,000         0         27,000         Transfers to Working Lands Legacy Fund         10,000         13,304         0           30         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0           31         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0           32         0         0         0         OPERATING CONTINGENCY         0         0         0         0           33         0         0         Ending balance (prior years)         0         0         0         0	25	0	0	0			201,000	0	25
28         New Fund FY1617         0         Transfers to Conservation Loans Fund         0         0         0           29         75,000         0         27,000         Transfers to Working Lands Legacy Fund         10,000         13,304         0           30         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0           31         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0           32         0         0         0         OPERATING CONTINGENCY         0         0         0           33         0         0         Ending balance (prior years)         0         0         0	26				INTERFUND TRANSFERS				26
29         75,000         0         27,000         Transfers to Working Lands Legacy Fund         10,000         13,304         0           30         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0           31         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0           32         0         0         0         OPERATING CONTINGENCY         0         0         0           33         0         0         Ending balance (prior years)         0         0         0		321,942	1,110,000	490,882	Transfers to Conservation Grants Fund	586,250	586,250	0	27
30         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0           31         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0           32         0         0         0         OPERATING CONTINGENCY         0         0         0           33         0         0         Ending balance (prior years)         0         0         0	28	New Fun	d FY1617	0	Transfers to Conservation Loans Fund	0	0	0	28
30         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0           31         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0           32         0         0         0         OPERATING CONTINGENCY         0         0         0           33         0         0         Ending balance (prior years)         0         0         0	29			27,000	Transfers to Working Lands Legacy Fund	10,000	13,304	0	29
32         0         0         OPERATING CONTINGENCY         0         0         0           33         0         0         Ending balance (prior years)         0         0         0	30					160,000 160,000		0	_
33 0 0 Ending balance (prior years) 0 0 0	31	507,318	1,264,796	517,882	TOTAL INTERFUND TRANSFERS	756,250 759,554		0	31
	32	0	0	0	OPERATING CONTINGENCY	0 0		0	32
	-	0	0	0	Ending balance (prior years)	0	0	0	
	-	1,473,592	955,723	832,028	UNAPPROPRIATED ENDING FUND BALANCE	818,926	818,928	0	+
35 0 0 326,250 Reserved for future expenditure 249,118 249,118 0							•	0	35
	-						•		36

#### **GENERAL FUND: SUMMARY OF EXPENDITURES**



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				SUMMART OF EXPENDITURES	Good d	4/19/2017			
	H	listorical Data		By Object Classification, Showing Details	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	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body		
1				PERSONNEL SERVICES			1		
2	844,704	880,519		Salaries and wages	1,095,864	1,095,864	0 2		
3	87,074	84,792		Payroll liabilities (District share of taxes)	103,541	103,541	0 3		
4	173,234	198,225		Employee benefits	237,091	237,091	0 4		
5	59,621	56,680		Deferred compensation - Employer contribution	68,714	68,714	0 5		
6	2,936	0		Temporary employees & interns	0	0	0 6		
7	0	0		COLAs and merit increases for staff	0	0	0 7		
8	0	0		Compensated absences (annual leave)	0	0	0 8		
9	207	0		Salary adjustments (includes related taxes & def comp)	0	0	0 9		
10	1,167,776	1,220,216	1,392,426	TOTAL PERSONNEL SERVICES	1,505,210	1,505,210	<b>0</b> 10		
11	13.00	13.50	15.50	Total FTE count for FY 17-18 is 15.5	15.40	15.40	<b>15.40</b> 11		
12				MATERIALS AND SERVICES			12		
13	81,741	123,824	,	Contracted services	115,000	115,000	0 13		
14	0	24,514		Partner support	22,180	22,180	0 14		
15	93,384	102,213		Rent, utilities, telecomm, storage, maint.	96,497	96,497	0 15		
16	19,841	18,777	23,640	Fuel/maint/repair of District vehicles/equipment	22,583	22,583	0 16		
17	6,304	7,480	10,400	Meetings, workshops, events	25,333	25,333	0 17		
18	11,489	11,244	16,200	Insurance	15,000	15,000	0 18		
19	41,071	32,271	42,400	Supplies & non-capitalized equipment *	42,890	42,890	0 19		
20	8,808	22,485	25,600	Printing, publication **	26,800	26,800	0 20		
21	29,318	32,202	33,200	Dues, subscriptions, licenses	28,120	28,120	0 21		
22	33,355	20,287	31,200	Staff & Director training	29,600	29,600	0 22		
23	11,794	15,543	14,850	Staff & Director expenses	17,616	17,616	0 23		
24	6,439	29		Volunteer/cooperator recognition	500	500			
25	1,255	3,454		Bank fees, interest paid	2,500	2,500	0 24		
26	4,000	0		Scholarships	Moved to No	ot Allocated: Spe			
27	348,799	414,323	529,068	TOTAL MATERIALS AND SERVICES	444,619	444,619	0 27		
28				CAPITAL OUTLAY			28		
29	21,938	1,039	10,000	Office equipment/capitalized building repairs	3,000	3,000	0 29		
30	13,619	806		Field equipment	10,000	10,000	0 30		
31	25,458	0		Vehicles	0	0	0 31		
32	61,015	1,845	56,100	TOTAL CAPITAL OUTLAY	13,000	13,000	<b>0</b> 32		
33	·	,		DEBT SERVICE	,	·	33		
34	0	0	0		0	0	0 34		
35	0	0	0		0	0	0 35		
36	0	0	0		0	0	0 36		
37	0	0	0		0	0	0 37		
38	0	0	0	TOTAL DEBT SERVICE	0	0	<b>0</b> 38		
39				SPECIAL PAYMENTS	-		39		
40	0	0	0	Grants to Partners	195,000	195,000	0 40		
41		nown in Land Mgmt		Scholarships	6,000	6,000	0 41		
42	0	0	0		0,000	0,000	0 42		
43		0	0		0	0	0 43		
44			0	TOTAL SPECIAL PAYMENTS	201,000	201,000	<b>0</b> 44		
-	0 0		•	INTERFUND TRANSFERS	201,000	201,000	45		
45 46	321,942	1,110,000		Transfers to Conservation Grants Fund	586,250	586,250	0 46		
	,	·	,		·				
47	New Fund FY1617	0		Transfers to Conservation Loans Fund	0	0	0 47		
48	75,000	0		Transfers to Working Lands Legacy Fund	10,000	13,304	0 48		
49	110,376	154,796		Transfers to Building Reserve Fund	160,000	160,000	0 49		
50	507,318	1,264,796	517,882	TOTAL INTERFUND TRANSFERS	756,250	759,554	<b>0</b> 50		
51	0	0		OPERATING CONTINGENCY	0	0	0 51		
52	0	0		Ending balance (prior years)	0	0	0 52		
53	1,473,592	955,723	832,028	UNAPPROPRIATED ENDING FUND BALANCE	818,926 818,928		0 53		
54	·		326,250	Reserved for future expenditure	249,118	249,118	0 54		
٠.				·	· ·				
55	3,558,500	3,856,903	3.653.754	TOTAL REQUIREMENTS	3,988,123	3,991,429	<b>0</b> 55		

<sup>\*</sup> 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.

FO	R	М	L	B	-31

Actual 2nd

Preceding Year

2014/15

260,588

26,993

44,387

20,252

207

4.00

352,426

21,104

22,398

11,542

8,900

4,648

5,424

14,821

15,098

8,465

6,439

119,784

15,681

15,818

488,028

0

137

945

2

3

4

5

6

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**Historical Data** 

Actual 1st

Preceding Year

2015/16

222,386

47,888

59,735

14,039

344,048

68,806

23,836

9,197

8,675

7,638

5,184

13,807

7,617

9,467

3,454

158,084

502,132

29

0

0

0

0

0

3.50

374

0

0

Adopted Revised

**Budget Year** 

2016/17

265,687

380,230

4.00

88,058

7,000

0

204,318

5,000

5,000

#### **GENERAL FUND: DETAILED EXPENDITURES**

**REQUIREMENTS** 

PERSONNEL SERVICES

28,072 Payroll liabilities (District share of taxes)

0 Temporary Employees & Interns

**MATERIALS AND SERVICES** 

Contracted services

4,000 Meetings, workshops, events

15,000 Dues, subscriptions, licenses

4,000 Printing, publication \*\*

13,000 Staff & Director training

2,500 Bank fees, interest paid

CAPITAL OUTLAY

Office equipment

0 Field equipment

0 Vehicles

Scholarships

9,000 Staff & Director expenses

15,000 Partner support

9,000 Insurance

18,027 Deferred compensation - Employer contribution

0 Compensated absences (annual leave)

25,820 Rent, utilities, telecomm, storage, maintenance

11,940 Fuel/maint/repair of District vehicles/equipment

Supplies & non-capitalized equipment \*

Volunteer/Board/staff/cooperator recognition

Salaries and wages

56,968 Employee benefits



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4/19/2017 **Budget for Fiscal Year 2017-18 District Operations Department** Proposed by Approved by Adopted by Governing **Budget Officer Budget Cmte** Body 301,157 301,157 2 28,306 28,306 3 73,737 73,737 4 22,587 22,587 5 6 11,476 COLAs and merit increases for staff (incl taxes & def comp) 7 8 0 Salary adjustments (includes related taxes & def comp) 9 **TOTAL PERSONNEL SERVICES** 425,787 425,787 0 10 Total FTE count for FY 17-18 is 4.0 4.00 4.00 4.00 11 12 85,000 85,000 13 11,380 11,380 14 26,000 26,000 15 12,000 12,000 16 4,000 4,000 17 9,000 9,000 18

8,390

4,000

15,000

11,500

8,000

2,500

196,770

622,557

0

0

19

20

21

22

23

24

25

26

27

28

29

30

31

32

0

0

0 33

8,390

4,000

15,000

11,500

8,000

2,500

196,770

622,557

0

0

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

589,548 DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS

TOTAL MATERIALS AND SERVICES

TOTAL CAPITAL OUTLAY

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

1,013,413

33

1,100,250

#### GENERAL FUND: DETAILED EXPENDITURES



1,291,072

1,291,072

**0** 33

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4/19/2017 **Historical Data Budget for Fiscal Year 2017-18 Conservation Services Department** Actual 2nd Actual 1st Adopted Revised Proposed by Approved by Adopted by Preceding Year Preceding Year **REQUIREMENTS Budget Cmte** Budget Year 2016/17 **Budget Officer Governing Body** 2014/15 2015/16 PERSONNEL SERVICES 794,707 2 584,116 658,133 707,288 | Salaries and wages 794,707 2 3 60,081 36,904 74,660 Payroll liabilities (District share of taxes) 75,235 75,235 3 138.490 128,847 155,050 Employee benefits 163,354 163,354 4 4 5 39,370 42,641 47,559 Deferred compensation - Employer contribution 46,127 46.127 5 2,936 0 0 Temporary employees & interns 6 0 0 6 27,639 COLAs and merit increases for staff (incl taxes & def comp) 7 0 0 7 0 0 0 8 0 Compensated absences (annual leave) 0 0 8 9 0 0 Salary adjustments (includes related taxes & def comp) 0 0 9 815,350 876,168 1,012,196 TOTAL PERSONNEL SERVICES 1,079,423 1,079,423 0 10 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 **MATERIALS AND SERVICES** 12 12 14,886 10,000 13 37,231 50,000 Contracted services 10,000 13 24,140 10,800 10,800 14 40,000 Partner support 14 15 66,420 73,311 74,200 Rent, utilities, telecomm, storage, maintenance 66,497 66,497 15 6,304 6,047 6,700 | Fuel/maint/repair of District vehicles/equipment 5,583 5,583 16 16 17 6,304 7,480 6,400 Meetings, workshops, events 21,333 21,333 17 7,200 Insurance 1,912 2,569 6,000 6,000 18 18 20,400 Supplies & non-capitalized equipment \* 19,433 17,065 24,500 24,500 19 19 21,600 Printing, publication \*\* 22,800 20 3,384 17,301 22,800 20 18,200 Dues, subscriptions, licenses 13,120 14,497 18,395 13,120 21 21 18,100 22 18,257 12,670 18,200 Staff & Director training 18,100 22 3,329 5,600 Staff & Director expenses 9,416 23 23 6,028 9,416 24 0 0 Volunteer/cooperator recognition 500 500 24 25 309 0 0 Bank fees, interest paid 0 0 25 0 Scholarships 0 0 0 26 26 222,237 TOTAL MATERIALS AND SERVICES 27 155,036 268,500 208,649 208,649 0 27 **CAPITAL OUTLAY** 28 28 1,039 5,000 Office equipment 3,000 3,000 29 6,257 29 11,449 806 8,100 Field equipment 30 30 0 0 25,321 33,000 Vehicles 31 0 0 0 31 TOTAL CAPITAL OUTLAY 43,027 1,845 46,100 3,000 3,000 32 0 32

1,326,796 CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS

<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		IRICI <mark>lirt.</mark> Clean water.	4/19/2017	
	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	12			MATERIALS AND SERVICES				12
13	45,750	17,787	28,100	Contracted services	20,000	20,000		13
14		0		Partner support				14
15	4,566	5,066	3,900	Rent, utilities, telecomm, storage, maintenance	4,000	4,000		15
16	1,995	3,533		Fuel/maint/repair of District vehicles/equipment	5,000	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	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	200		23
24		0		Volunteer/cooperator recognition				24
25		0		Bank fees, interest paid				25
26			.,	Scholarships	Moved to Not	Allocated: Spe	ecial Payments	26
27	73,979	34,002	56,250	TOTAL MATERIALS AND SERVICES	39,200 39,200		0	27
28				CAPITAL OUTLAY				28
29	0	0		Office equipment				29
30	2,170	0	5,000	Field equipment	10,000	10,000		30
31		0		Vehicles				31
32	2,170	0	5,000	TOTAL CAPITAL OUTLAY	,		32	
33	76,149	34,002	61,250	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	49,200	49,200	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.



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49       110,376       154,796       0       Transfers to Building Reserve Fund       160,000       160,000       0       49         50       507,318       1,264,796       517,882       TOTAL INTERFUND TRANSFERS       756,250       759,554       0       50         51       OPERATING CONTINGENCY       0       0       0       51         52       507,318       1,264,796       517,882       TOTAL EXPENDITURES Not Allocated       957,250       960,554       0       52         53       Ending balance (prior years)       53         54       1,473,592       955,723       832,028       UNAPPROPRIATED ENDING FUND BALANCE       818,926       818,928       0       54					DETAILED EXPENDITURES		TRICT dirt. Clean water.	4/19/2017		
Proceeding Name   Proceeding   Proceding   Proceeding   Proceding   Proceeding   Proceeding   Proceeding		ı	Historical Data		Not Allocated to Any Department	Budge	Budget for Fiscal Year 2017-18			
Salarics and wages (0.0 FTE in FY 16-17)		Preceding Year			REQUIREMENTS					
2	1								1	
Employee benefits	2								2	
Second Compensation   Employer contribution   Second Compensation   Employer contribution   Second Compensation   Second Compensat	3				,				3	
COLAP	$\vdash$								_	
COLAS and merit increases for staff (incl taxes & def comp)										
Section										
Salary adjustments (includes related taxes & del comp)	$\vdash$				17				_	
10	-								_	
Total FTE count for FY 17-18 is 0.0		0	0	0		0	0	0	_	
13	-									
Agriculties, telecorm, storage, maintenance	$\overline{}$				MATERIALS AND SERVICES Not Allocated				12	
Rent, utilities, telecomm, storage, maintenance     15   15   15   17   17   18	13				Contracted services				13	
Fuel/maint/repair of District vehicles/equipment	14				Partner support				14	
Meetings, workshops, events	15				Rent, utilities, telecomm, storage, maintenance				15	
Insurance	16								16	
Supplies & non-capitalized squipment *   19   20   20   21   22   23   24   25   25   25   25   25   25   25	17								17	
Printing_publication **	18								18	
22	19								_	
Staff & Director training     22   23       Staff & Director training     22   23	20								-	
Staff & Director expenses	$\vdash$								-	
Volunteer/cooperator recognition	-				Ÿ				-	
Bank fees, interest paid	-								_	
Scholarships	$\vdash$									
CAPITAL OUTLAY Not Allocated   27   28   CAPITAL OUTLAY Not Allocated   28   29   CAPITAL OUTLAY Not Allocated   29   29   CAPITAL OUTLAY Not Allocated   29   30   CAPITAL OUTLAY NOT ALLOCATED   30   30   CAPITAL OUTLAY   30   30   31   CAPITAL OUTLAY   30   30   31   CAPITAL OUTLAY   30   30   31   CAPITAL OUTLAY   30   30   30   CAPITAL OUTLAY   30   30   CAPITAL OUTLAY   30   30   30   CAPITAL OUTLAY   30   CAPITAL OUTLAY   30   30   CAPITAL OUTLAY   30   CAPI	-									
CAPITAL OUTLAY Not Allocated   28   28   0   Office equipment   29   29   29   29   29   29   29   2	-	•	0	•	,		<del>, '                                   </del>		_	
29	-	U	0	U		0	0	U	_	
Section   Sect	-								_	
31	-									
32   0	-								_	
33   34	$\rightarrow$	0	0	0		0	0	0	_	
34         9         0         0         0         34         35         35         35         35         35         35         35         35         35         35         36         36         37         38         0         0         0         0         37         37         38         0         0         0         0         0         38         37         38         39			U			J		•	_	
35   36			0	0	DEBT SERVICE NOT Allocated				-	
36         9         0         0         0         37         37         37         37         37         37         37         38         0         0         0         0         0         0         0         38         39         SPECIAL PAYMENTS Not Allocated         39         39         40         195,000         195,000         195,000         42         42	-		0	0						
37   38   0   0   0   0   0   TOTAL DEBT SERVICE   0   0   0   38     39	-								-	
38         0         0         0         TOTAL DEBT SERVICE         0         0         0         38           39         SPECIAL PAYMENTS Not Allocated         39         40         195,000         195,000         40           41         Previously shown in Land Mgmt Dept line 26         Scholarships         6,000         6,000         6,000         42           43         Shown Shown in Land Mgmt Dept line 26         Scholarships         6,000         6,000         6,000         42           43         Shown S	-								-	
39         SPECIAL PAYMENTS Not Allocated         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         6,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000         7,000	_	0	0	0	TOTAL DEBT SERVICE	0	0	0		
40         Grants to Partners         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         195,000         6,000         6,000         6,000         6,000         6,000         6,000         6,000         201,000         201,000         201,000         201,000         201,000         201,000         201,000         201,000         201,000         201,000         201,000         45           46         321,942         1,110,000         490,882         Transfers to Conservation Grants Fund         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586,250         586	-	Ţ,		,				,	_	
41         Previously shown in Land Mgmt Dept line 26         Scholarships         6,000         6,000         6,000         41           42         43         40         40         42         43           44         0         0         0         0         TOTAL SPECIAL PAYMENTS         201,000         201,000         0         44           45         INTERFUND TRANSFERS         201,000         201,000         0         45           46         321,942         1,110,000         490,882         Transfers to Conservation Grants Fund         586,250         586,250         0         46           47         New Fund FY1617         0         Transfers to Conservation Loans Fund         0         0         0         47           48         75,000         0         27,000         Transfers to Working Lands Legacy Fund         10,000         13,304         0         48           49         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0         49           50         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0         50           51         Descripti	-					195.000	195.000		-	
42       43       42       43       44       45       46       46       47       48       490,882       Transfers to Conservation Grants Fund       586,250       586,250       0       46         47       New Fund FY1617       0       Transfers to Conservation Loans Fund       0       0       0       0       47         48       75,000       0       27,000       Transfers to Working Lands Legacy Fund       10,000       13,304       0       48         49       110,376       154,796       0       Transfers to Building Reserve Fund       160,000       160,000       0       49         50       507,318       1,264,796       517,882       TOTAL INTERFUND TRANSFERS       756,250       759,554       0       50         51       OPERATING CONTINGENCY       0       0       0       0       0       51         52       507,318       1,264,796       517,882       TOTAL EXPENDITURES Not Allocated       957,250       960,554       0       52         53       Ending balance (prior years)       53         54       1,473,592       955,723       832,028       UNAPPROPRIATED ENDING FUND BALANCE       818,926       818,928       0       54	-	Previously sh	nown in Land Mgm	t Dept line 26					-	
44         0         0         0         TOTAL SPECIAL PAYMENTS         201,000         201,000         0         44           45         INTERFUND TRANSFERS         45           46         321,942         1,110,000         490,882         Transfers to Conservation Grants Fund         586,250         586,250         0         46           47         New Fund FY1617         0         Transfers to Conservation Loans Fund         0         0         0         0         47           48         75,000         0         27,000         Transfers to Working Lands Legacy Fund         10,000         13,304         0         48           49         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0         49           50         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0         50           51         DERATING CONTINGENCY         0         0         0         0         51           52         507,318         1,264,796         517,882         TOTAL EXPENDITURES Not Allocated         957,250         960,554         0         52           53         Ending	-								42	
MITERFUND TRANSFERS   45   45   46   321,942   1,110,000   490,882   Transfers to Conservation Grants Fund   586,250   586,250   0 46   47   New Fund FY1617   0   Transfers to Conservation Loans Fund   0   0   0   0   47   48   75,000   0   27,000   Transfers to Working Lands Legacy Fund   10,000   13,304   0   48   49   110,376   154,796   0   Transfers to Building Reserve Fund   160,000   160,000   0   49   49   110,376   154,796   517,882   TOTAL INTERFUND TRANSFERS   756,250   759,554   0   50   50   50   50   50   50	43								43	
46       321,942       1,110,000       490,882       Transfers to Conservation Grants Fund       586,250       586,250       0       46         47       New Fund FY1617       0       Transfers to Conservation Loans Fund       0       0       0       0       47         48       75,000       0       27,000       Transfers to Working Lands Legacy Fund       10,000       13,304       0       48         49       110,376       154,796       0       Transfers to Building Reserve Fund       160,000       160,000       0       49         50       507,318       1,264,796       517,882       TOTAL INTERFUND TRANSFERS       756,250       759,554       0       50         51       OPERATING CONTINGENCY       0       0       0       51         52       507,318       1,264,796       517,882       TOTAL EXPENDITURES Not Allocated       957,250       960,554       0       52         53       Ending balance (prior years)       53       53       53       53       53       54       1,473,592       955,723       832,028       UNAPPROPRIATED ENDING FUND BALANCE       818,926       818,928       0       54         55       326,250       Reserved for future expenditure <t< td=""><td>44</td><td>0</td><td>0</td><td>0</td><td>TOTAL SPECIAL PAYMENTS</td><td>201,000</td><td>201,000</td><td>0</td><td>44</td></t<>	44	0	0	0	TOTAL SPECIAL PAYMENTS	201,000	201,000	0	44	
47         New Fund FY1617         0         Transfers to Conservation Loans Fund         0         0         0         47           48         75,000         0         27,000         Transfers to Working Lands Legacy Fund         10,000         13,304         0         48           49         110,376         154,796         0         Transfers to Building Reserve Fund         160,000         160,000         0         49           50         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0         50           51         OPERATING CONTINGENCY         0         0         0         51           52         507,318         1,264,796         517,882         TOTAL EXPENDITURES NOT Allocated         957,250         960,554         0         52           53         Ending balance (prior years)         53         53         53         53         53         54         1,473,592         955,723         832,028         UNAPPROPRIATED ENDING FUND BALANCE         818,926         818,928         0         54           55         326,250         Reserved for future expenditure         249,118         249,118         0         55	45								45	
48       75,000       0       27,000       Transfers to Working Lands Legacy Fund       10,000       13,304       0       48         49       110,376       154,796       0       Transfers to Building Reserve Fund       160,000       160,000       0       49         50       507,318       1,264,796       517,882       TOTAL INTERFUND TRANSFERS       756,250       759,554       0       50         51       DERATING CONTINGENCY       0       0       0       51         52       507,318       1,264,796       517,882       TOTAL EXPENDITURES Not Allocated       957,250       960,554       0       52         53       Ending balance (prior years)       53         54       1,473,592       955,723       832,028       UNAPPROPRIATED ENDING FUND BALANCE       818,926       818,928       0       54         55       326,250       Reserved for future expenditure       249,118       249,118       0       55	46	321,942	1,110,000	,		586,250	586,250		_	
49       110,376       154,796       0       Transfers to Building Reserve Fund       160,000       160,000       0       49         50       507,318       1,264,796       517,882       TOTAL INTERFUND TRANSFERS       756,250       759,554       0       50         51       OPERATING CONTINGENCY       0       0       0       51         52       507,318       1,264,796       517,882       TOTAL EXPENDITURES Not Allocated       957,250       960,554       0       52         53       Ending balance (prior years)       53         54       1,473,592       955,723       832,028       UNAPPROPRIATED ENDING FUND BALANCE       818,926       818,928       0       54         55       326,250       Reserved for future expenditure       249,118       249,118       0       55	-					Ů	Ū		_	
50         507,318         1,264,796         517,882         TOTAL INTERFUND TRANSFERS         756,250         759,554         0         50           51         OPERATING CONTINGENCY         0         0         0         51           52         507,318         1,264,796         517,882         TOTAL EXPENDITURES Not Allocated         957,250         960,554         0         52           53         Ending balance (prior years)         53           54         1,473,592         955,723         832,028         UNAPPROPRIATED ENDING FUND BALANCE         818,926         818,928         0         54           55         326,250         Reserved for future expenditure         249,118         249,118         0         55	48								-	
51         OPERATING CONTINGENCY         0         0         0         51           52         507,318         1,264,796         517,882         TOTAL EXPENDITURES Not Allocated         957,250         960,554         0         52           53         Ending balance (prior years)         53           54         1,473,592         955,723         832,028         UNAPPROPRIATED ENDING FUND BALANCE         818,926         818,928         0         54           55         326,250         Reserved for future expenditure         249,118         249,118         0         55	49					,	,			
52         507,318         1,264,796         517,882         TOTAL EXPENDITURES Not Allocated         957,250         960,554         0         52           53         Ending balance (prior years)         53           54         1,473,592         955,723         832,028         UNAPPROPRIATED ENDING FUND BALANCE         818,926         818,928         0         54           55         326,250         Reserved for future expenditure         249,118         249,118         0         55	50	507,318	1,264,796	517,882		-				
53         Ending balance (prior years)         53           54         1,473,592         955,723         832,028         UNAPPROPRIATED ENDING FUND BALANCE         818,926         818,928         0         54           55         326,250         Reserved for future expenditure         249,118         249,118         0         55	51					•	•		_	
54         1,473,592         955,723         832,028         UNAPPROPRIATED ENDING FUND BALANCE         818,926         818,928         0         54           55         326,250         Reserved for future expenditure         249,118         249,118         0         55	52	507,318	1,264,796	517,882		957,250	960,554	0		
55 326,250 Reserved for future expenditure 249,118 249,118 0 55	53								_	
	54	1,473,592	955,723	,		•			_	
56 1,980,910 2,220,519 1,676,160 NOT ALLOCATED: TOTAL REQUIREMENTS 2,025,294 2,028,600 0 56	55				·	249,118	249,118			
	56	1,980,910	2,220,519	1,676,160	NOT ALLOCATED: TOTAL REQUIREMENTS	2,025,294	2,028,600	0	56	

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).

<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-10

# SPECIAL REVENUE FUND: CONSERVATION GRANTS FUND



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				CON	ISERVATION GRANT	S FUND		TRICT dirt. Clean water.	4/19/2017	
	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	RESOURCES and REQUIREMENTS				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	155,000	0	+ -
3	321,942	1,110,000	,	Transferred from General Fund	( ) ( ) ( )		586,250	586,250	0	-
4	18,000 10,364	0 44,058		OWEB Small Grants (combined) Other grants and reimbursements			4,980 35,000	4,980 35,000	0	-
5 6	20,719	44,058		SEP funding for projects	S		35,000	35,000	0	-
7	0	2,192		Interest from bank accounts			0		0	-
8	0	0		Other			0	+	0	
9	59,300 31,513	57,527 51,626	See Conservation Loans Fund	Disbursements from DEQ CWSR Conservation loans: repayments		See C	onservation Loan	s Fund	9	
11	5,937	0			Creek Meadowbrook project grants (combined)				0	
12	627,833	1,178,624		otal resources, except taxes to be levied			7 <b>81,230</b>	7 <b>81,230</b>	0	
13	0	0	0	xes necessary to balance			0	0	0	) 13
14	0	0		Taxes collected in year levied	xes collected in year levied			0	0	-
15	627,833	1,178,624	1,031,590	TOTAL RESOURCES			781,230	781,230	0	
16				Department (Org. Hnit)	REQUIREMENTS  Object Classification	Deteil				16
17				Department (Org. Unit)	Object Classification	Detail Grants and cost-share to				17
18	This section left	244,233	332,604	Not Allocated to any Dept.	Special Payments	Cooperators	115,253	115,253	0	) 18
19	blank. These	172,828		Not Allocated to any Dept.	Special Payments	Grants to Partners	77,175	77,175	0	
19	expenses were recategorized into the	172,020	220,300	Not Allocated to any Dept.	Special r ayments	Grants to Farthers	77,173	77,173	0	19
20	W's,lines 26-33	207,181	215,000	Conservation Services Dept.	Materials & Services	Contracted services	479,010	479,010	0	20
	0	0	05.000	Consequentian Consisted Dant	Matariala 8 Camilana	Contracted services for WeedWise		Included in line		
21	0	0	95,882	Conservation Services Dept.	Materials & Services	CRISP partnership	20	20	0	21
	Recategorized into the W's lines 26-33	0.077	4 000	Comment of the Commen	Materials 0 Con in a	Marillo Consol Marada da la contractional	Included in line			
22	0	2,377	4,000	Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project	20	0	0	
23	0	0	0				U			23
	0	0	404.000		Transfers later for divine to	Inter-fund transfer to Conservation				
24	0	0	134,000	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Loans Fund (new fund)	See C	onservation Loan	s Fund	24
			See Conservation							
25		48,802	Loans Fund		Special Payments	Conservation loans to Cooperators				25
					1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	Wildlife Habitat Conservation:				
26	98,433					grants, cost-share, contracts				26
	,					Weed Management: grants, cost-				
27	188,588					share, contracts Water Quality: grants, cost-share,				27
28	123,317					contracts				28
29	93,151	Recategorized:	Recategorized:	Conservation Services Dept./ Not Allocated to any Dept.	Materials & Services/ Special Payments	Water Quantity: grants, cost-share, contracts				29
30	14,732	See lines 18-23	See lines 18-23	Stormwater Management, grants			Recate	egorized: See line	s 18-23	30
				Soil Quality & Soil Conservation						
31	1,841			grants, cost-share, contracts						31
32	116,950			Partner Programs: grants, cost- share, contracts						32
33	76,100			Not Allocated to any Dept.	Special Payments	Conservation Loans to Cooperators: Water Quality, Water Quantity, Soil Quality & Conservation				33
34	0	626,619		Total Expenses (See note on lin	,		671,438	671,438	0	_
35	0	0	·	UNAPPROPRIATED ENDING F	UND BALANCE (funds needed	from July-November 2017)	109,792	109,792	0	_
36	(85,279)	503,203		Reserved for future expenditure			0	0	0	
37	(85,279)	1,129,822	1,031,590	TOTAL REQUIREMENTS			781,230	781,230	1 0	37

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.

UEFB and Reserved for future expenditure in this fund = carried over to next fiscal year to pay July-November 2018 expenses and to complete multi-year projects/contracts.

#### **SPECIAL REVENUE FUND**

Conservation Grants Fund Clackamas SWCD

Worksheet

This is a *special* fund

4/19/2017

Page 8 W

Page									4/19/201			
RESOURCES and REQUIREMENTS		Hi	istorical Data						Budget for Fiscal Year 2017-			
160,058   160,000   160,				Budget Year	RES							
3	1										1	
18,000   4,000   2,000   3,0			\ ' /		•	g capital		,				
10,364   44.068   0   0   0   0   0   0   0   0   0			1,110,000	· '		Very converse for this TV					3	
Commerciation   Commerciatio	-		44.058	<del> </del>	` '			·			5	
			44,030		•	13					+	
Second   S	$\vdash$		2,192		•						1	
10	8			0							8	
10   10   10   10   10   10   10   10				See Conservation			405				$\vdash$	
2		,	·					See Co	onservation Loai	ns Fund	-	
1	_		on line 10	0			rant	0	<u> </u>		-	
1.75   1.75			0			k Creek Meadowbrook project grant: DEQ 319					-	
15   17   17   17   17   17   17   17		,				· · ·				0		
1,178,624   1,031,590   1,178,624   1,031,590   1,03	15	0	0		Taxes necessary to balance	· •					15	
10	16	,	•									
This section left   Section   This section left   This section l	17	627,833	1,178,624	1,031,590	TOTAL RESOURCES			781,230	781,230	0	17	
This section left   172,828   242,233   332,604   Not Allocated to any Dept.   Special Payments   Cooperators   115,253   115,253   20	-				Demontració (Oran III II)		Dece 9				-	
24   23   332,604   Not Allocated to any Dept.   Special Payments   Cooperators   115,253   115,253   115,253   2   2	19				Department (Org. Unit)	Object Classification					19	
17, 17, 17, 17, 17, 17, 17, 17, 17, 17,			044.000	222.004	Not Allocated to any Dant	Cracial Daymanta		445.050	445.050			
20	-		,		· ' '	<del>  '                                   </del>	·	·			-	
27	21	•	172,020	220,300	Not Allocated to any Dept.	Special Payments	Grants to Partners	77,175	77,175		21	
Recategorized incompanies   Page		the W's,lines 28-35	207.494	215 000	Concernation Services Dent	Motoriala & Carriaga	Contracted complete	470.040	470.040		00	
Secular   Secu	22		207,181	215,000	Conservation Services Dept.	iviateriais & Services		479,010	479,010		22	
Recategorized into Wis, lines 28-35   2,377   4,000   Conservation Services Dept.   Materials & Services   Milk Creek Meadowbrook project   24   24   24	23			95 882	Conservation Services Dept	Materials & Services		Included in	Included in		23	
24         the Wis, lines 28-35         2,377         4,000         Conservation Services Dept.         Materials & Services         Milk Creek Meadowbrook project         6         0         0         2	20	Pecategorized into		30,002	Concervation Cervices Dept.	Waterials & Services	ortion partitioning	1			20	
Second   S	24		2 377	4 000	Conservation Services Dept	Materials & Services	Milk Creek Meadowbrook project	0 22			24	
Transfers: Inter-fund transfer to Conservation   Loans Fund (new fund)   See Conservation   Loans Fund (new fund)   Loans Fund (new fund)   Loans Fund (new fund)   Loans Fund (new fund)   Loans F			2,011	4,000	Concervation Cervices Dept.	Waterials & Cervices	Wilk Greek Weddowsrook project				-	
Sec   Sec						Transfers: Inter-fund	Inter-fund transfer to Conservation					
Sec   Sec	26			134,000	Net Allegated to according	transfer	Loans Fund (new fund)	00-		F d	26	
28	27		48,802		Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators	See Conservation Loa		ns Fund	27	
28   98,433			·				·				П	
188,588							Wildlife Habitat Conservation:					
188,588	28	98,433									28	
123,317		400 E00									00	
30   123,317   93,151   Recategorized: See lines 20-25   Soil Quality & Soil Conservation: grants, cost-share, contracts   Soil Quality & S	29	100,500									29	
Special Payments   Stormwater Management: grants, cost-share, contracts   Soil Quality & Soil Conservation: grants, cost-share, contracts   Soil Quality & Soil Conservation: grants, cost-share, contracts   Partner Programs: grants, cost-share, contracts   Partner Programs: grants, cost-share, contracts   Partner Programs: grants, cost-share, contracts   Soil Quality & Special Payments   S	30	123,317			Daniel Daniel	Materials 0 Occident					30	
31   93,151     Recategorized:   See lines 20-25   See lines 20-					•						H	
14,732	31	93,151	Recategorized:	Recategorized	INOT Allocated to any Dept.	Special Payments	contracts				31	
32   14,732		_	•	_				Recate	gorized: See line	es 20-25		
33   1,841	32	14,732	1								32	
Partner Programs: grants, cost-share, contracts   34   116,950	22	1 0/11									22	
34       116,950       A share, contracts       34         35       76,100       Not Allocated to any Dept.       Special Payments       Conservation Loans to Cooperators: Water Quality, Water Quantity, Soil Quality & Conservation       35         36       713,112       675,421       1,001,786       Total Expenses (See note on line 16)       671,438       671,438       671,438       0       36         37       0       29,804       UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)       109,792       109,792       0       37         38       (85,279)       503,203       0       Reserved for future expenditure       0       0       0       0       0       38	33	1,041					<u> </u>				33	
Conservation Loans to Cooperators: Water Quality, Water Quantity, Soil Quality & Conservation  Not Allocated to any Dept. Special Payments Conservation  Total Expenses (See note on line 16)  Not Allocated to any Dept. Special Payments  Total Expenses (See note on line 16)  Reserved for future expenditure  Reserved for future expenditure  Conservation Loans to Cooperators: Water Quality, Water Quantity, Soil Quality & Conservation  Special Payments  Conservation  Total Expenses (See note on line 16)  Reserved for future expenditure  Reserved for future expenditure  Reserved for future expenditure  Conservation Loans to Cooperators: Water Quality, Water Quantity, Water Quantity, Soil Quality & Conservation  Special Payments  Conservation  109,792  109,792  109,792  0 37  Reserved for future expenditure	34	116.950					• •				34	
36         713,112         675,421         1,001,786         Total Expenses (See note on line 16)         671,438         671,438         0         36           37         0         29,804         UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)         109,792         109,792         0         37           38         (85,279)         503,203         0         Reserved for future expenditure         0         0         0         38						Not Allocated to any Dept	Special Payments	Conservation Loans to Cooperators: Water Quality, Water Quantity, Soil Quality &				
37         0         29,804         UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)         109,792         109,792         0         37           38         (85,279)         503,203         0         Reserved for future expenditure         0         0         0         0         38			675.421	1.001.786				671.438	671.438	0		
38 (85,279) 503,203 0 Reserved for future expenditure 0 0 0 38			,									
		(85.279)	503.203								_	
, , , , , , , , , , , , , , , , , , ,	39	627,833	1,178,624		•			781,230	781,230			

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 were shown in the Conservation Fund in past years. A Conservation Loans Fund was established in FY 2016-17 to track loan-related revenue and expenditures. Loan-related resources that had accumulated in the old Conservation Fund were transferred to the Conservation Loans Fund in FY 2016-17.

UEFB and Reserved for future expenditure in this fund = carried over to next fiscal year to pay July-November 2018 expenses and to complete multi-year projects/contracts.

## SPECIAL REVENUE FUND: CONSERVATION LOANS FUND



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				CONSERVATION LOANS FUND			Good di	4/19/2017		
	Hi	storical Data						Budget for Fiscal Year 2		
	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		176,714	176,714		1
2			0	Beginning fund balance: Wo	eginning fund balance: Working capital (accrual basis)				0	2
				Transferred from Conservation	ansferred from Conservation Grants Fund: Conservation loan Borrower repayments made					
3				from start of loan program th		0	0	0	3	
4			0	Transferred from General Fu	0	0	0	4		
5			41,373			servation projects & equipment loans	0	0	0	5
			<b>57.000</b>		isbursements from DEQ CWSRF: loan # R22406 septic repair loans to residential					
6			57,000	homeowners			100,000	100,000	0	6
	NEW FUND	NEW FUND	450.005	Disbursements from DEQ C	WSRF: new loan # R22407	for conservation projects &	100 000	100 005	_	
7	NO HISTORY	NO HISTORY	•	equipment loans	l		100,000	100,000	0	7
9				Conservation loans: principa Conservation loans: interest			42,369 2,498	42,369 2,498	0	8
10				Septic system repair loans: r		ere	2,498	2,490	0	10
11				Septic system repair loans: i			0	0	0	11
12				Interest from bank accounts		· <b>·</b>	0	0	0	12
13			0				0	0	0	13
14			0				0	0	0	14
15			0				0	0	0	15
16			0				0	0	0	16
17	0	0		Total resources, except tax	ces to be levied		421,581	<b>421,581</b>	0	17
18 19	0	0		Taxes necessary to balance Taxes collected in year levie	d		0	0	0	18 19
20	0	0		TOTAL RESOURCES	<u>u</u>		421,581	421,581	0	20
21	j	Ţ.	,	I G I X L K L G G K G L G	REQUIREMENTS		121,001	,	J	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	100,000	0	23
24			57,000	Not Allocated to any Dept.	Special Payments	Residential septic system repair loans to Homeowners	100,000	100,000	0	24
25			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22405: principal + interest + fees	19,217	19,217	0	25
26	NEW FUND NO HISTORY	NEW FUND NO HISTORY	0	ot Allocated to any Dept.  DEQ CWSRF loan # R22406: principal + interest + fees			0	0	0	26
27			0	ot 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	29
30			0				0	0	0	30
31 32	0	0		Total Expenses			219,217	219,217	0	31 32
33	0	0		UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			77,364	77,364	0	33
34	0	0		Reserved for future expenditure			125,000	125,000	0	
35	0	0		TOTAL REQUIREMENTS			421,581	421,581		35

This Conservation Loans Fund has been set up as a Special Revenue Fund beginning in FY 2016-17. Revenue and expenditures related to loans made by CSWCD to borrowers were shown in the Conservation Fund prior to FY 2016-17. Loan-related resources that had accumulated in that Fund were transferred to the Conservation Loans 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 2018 expenses and to complete multi-year projects/contracts.

35

4/19/2017

#### **Conservation Loans Fund**

Worksheet

Clackamas SWCD

421,581

421,581

This is a special fund

**Budget for Fiscal Year 2017-18 Historical Data** Actual 2nd Actual 1st Adopted Revised Proposed by Approved by Adopted by Preceding Year Preceding Year **Budget Year** RESOURCES and REQUIREMENTS **Budget Cmte** Governing Body **Budget Officer** 2014/15 2015/16 2016/17 RESOURCES 0 Beginning fund balance: Working capital (accrual basis) 176,714 176,714 2 Transferred from Conservation Grants Fund: Conservation loan Borrower repayments 134,000 made from start of loan program through 6/30/16 0 0 Transferred from General Fund 4 0 0 Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment 41,373 loans 0 5 Disbursements from DEQ CWSRF: loan # R22406 septic repair loans to residential 100,000 57,000 homeowners 100,000 6 **NEW FUND NEW FUND** Disbursements from DEQ CWSRF: new loan # R22407 for conservation projects & NO HISTORY NO HISTORY 150,000 equipment loans 100,000 100,000 39,167 Conservation loans: principal received from borrowers 42,369 42,369 8 8 2,498 2,498 9 2,168 Conservation loans: interest received from borrowers 9 10 0 | Septic system repair loans: principal recv'd from borrowers 0 0 10 0 Septic system repair loans: interest rec'vd from borrowers 11 0 11 500 Interest from bank accounts 12 12 13 0 13 0 14 14 15 0 15 16 16 424,208 Total resources, except taxes to be levied 0 421,581 421,581 0 17 17 18 Taxes necessary to balance 18 Taxes collected in year levied 19 19 424,208 TOTAL RESOURCES 0 421,581 421,581 0 20 0 20 REQUIREMENTS 21 21 **Department (Org. Unit) Object Classification** Detail 22 22 Conservation loans to Special Payments 225,000 Not Allocated to any Dept. Cooperators 100,000 100,000 23 Residential septic system repair 57,000 Not Allocated to any Dept. loans to homeowners 100,000 100,000 Special Payments 24 24 DEQ CWSRF loan # R22405: 0 Not Allocated to any Dept. Debt Service principal + interest + fees 19,217 19,217 25 25 **NEW FUND NEW FUND** DEQ CWSRF loan # R22406: NO HISTORY NO HISTORY 0 Not Allocated to any Dept. Debt Service principal + interest + fees 0 0 26 26 DEQ CWSRF loan # R22407: Not Allocated to any Dept. Debt Service principal + interest + fees 0 0 27 28 28 29 29 30 30 31 31 0 219,217 219,217 282,000 |Total Expenses 32 0 0 32 12,208 UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017) 0 0 77,364 77,364 0 33 33 0 130,000 Reserved for future expenditure 125,000 125,000 34 0 34

This Conservation Loans Fund has been set up as a Special Revenue Fund beginning in FY 2016-17. Revenue and expenditures related to loans made by CSWCD to borrowers were shown in the Conservation Fund prior to FY 2016-17. Loan-related resources that had accumulated in that Fund were transferred to the Conservation Loans 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 2018 expenses and to complete multi-year projects/contracts.

424,208 TOTAL REQUIREMENTS

### SPECIAL REVENUE FUND: WORKING I ANDS I FGACY FUND

CONSERVATION
DISTRICT
Good dist. Clean water

Page 10

				WORKING LANDS LEGACY FUND			Good dirt. Clean water.		4/19/2017	
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	RE	SOURCES and REQU	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body		
1					RESOURCES					1
2	0	72,500		Beginning fund balance: W		sis)	27,000	27,000	0	2
3	0	0		Earning from temporary inv			0	0	0	3
4	75,000	0	,	Transferred from General F	und		10,000	13,304	0	4
5	0	0		Interest			1,250	1,250	0	5
6	0	0		Donations to acquire/maint			0	0	0	6
7	0	0		Grants to acquire/maintain		easements	129,000	129,000	0	7
8	75,000	72,500	217,186	Total resources, except to			167,250	170,554	0	8
9	0	0	0	Taxes necessary to balance			0	0	0	9
10	0	0	0	Taxes collected in year levi	ed		0 <b>167,250</b>	0	0	10
11	75,000	72,500	217,186	TOTAL RESOURCES				170,554	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			Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees Land/easement stewardship &	15,000	15,000	0	15
16	0	0	20.000	Land Management Dept.	Materials & Services	improvements	5,000	5,000	0	16
17	0	0	20,000	Land Management Dept.	iviatoriais a ocivioes	Improvements	3,000	3,000	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	20,000	0	22
23	72,500	0			NG FUND BALANCE (fur	nds needed from July-November	18,250	21,554	0	23
24	, O	57,686		Reserved for future expenditure			129,000	129,000	0	24
25	75,000	72,500	217,186	TOTAL REQUIREMENTS			167,250	170,554	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 applied for a grant from ODFW/BPA for acquisition of a working lands parcel. If grant is awarded, most of the funds will be paid by BPA directly to the landowners. CSWCD will receive funds for future stewardship costs, estimated at \$129,000.

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

				Worksheet			Clackamas SWCD		4/19/2017	
Historical 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	RES	RESOURCES and REQUIREMENTS				Adopted by Governing Body	
1					RESOURCES					1
2		72,500	57,686	Beginning fund balance: Wo		s)	27,000	27,000		2
3		0		Earning from temporary inve						3
4	75,000	0	27,000	Transferred from General Fu	und		10,000	13,304		4
5		0		Interest			1,250	1,250		5
6		0		Donations to acquire/mainta						6
7		0	,	Grants to acquire/maintain la		asements	129,000	129,000		7
8	75,000	72,500	217,186	Total resources, except ta			167,250	170,554	0	8
9				Taxes necessary to balance						9
10	75,000	72,500	247 496	TOTAL RESOURCES	Taxes collected in year levied			170,554	0	10
11	75,000	72,500	217,100	TOTAL RESOURCES	REQUIREMENTS	\$	167,250	170,554	U	11
12				Department (Org. Unit)	Object Classification					12 13
13				Department (Org. Onit)	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	15,000		15
						Land/easement stewardship &				
16	0	0	20,000	Land Management Dept.	Materials & Services	improvements	5,000	5,000		16
17										17
18										18
19										19
20						1				20
21	2,500	14,814	95 206	Total Expenses			20,000	20,000	0	21 22
22	72,500	14,614		UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			18,250	20,000	0	
	72,300	57,686					129,000	129,000	0	24
24	ŭ			Reserved for future expenditure			•		^	
25	75,000	72,500	217,186	TOTAL REQUIREMENTS			167,250	170,554	0	25

Grants to acquire land and/or conservation easements:

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

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**RESERVE FUND: Building Reserve Fund** 

FORM LB-11

REVIEWED/CONTINUED March 21, 2017

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

CLACKAMAS SOIL AND WATER Conservation DISTRICT

	abolished, by 2027			Building Reserve Fund			Good dirt. Clean water.		4/19/2017	
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			
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RESC	OURCES and REQUIF	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	117,768	Beginning fund balance: Wo	rking capital (accrual basis		68,000	68,000	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	160,000	0 5	
6	579	1,348		Interest			3,000	3,000	0 6	
7	0	0	4,000,000	Long-term debt proceeds			4,000,000	4,000,000	0 7	
8	0	66,853		Sale of property				0	0 8	
9	206,291	385,999	4,119,268	Total resources, except taxes to be levied			4,231,000	4,231,000	<b>0</b> 9	
10			0	remove the experience			0	0	0 10	
11	0			Taxes collected in year levied			0	0	0 11	
12	206,291	385,999	4,119,268				4,231,000	4,231,000	<b>0</b> 12	
13				REQUIREMENTS					13	
14				Department (Org. Unit) Object Classification Detail					14	
15	1,000	0	20,000	District Operations Dept.	Capital Outlay	Build facilities, improve real property, related costs	3,600,000	3,600,000	0 15	
			4.50.000			Build facilities, improve real				
16	0	0		District Operations Dept.	Materials & Services	property, related costs	300,000	300,000	0 16	
17	1,914	0		District Operations Dept.	Materials & Services	General costs	0	0	0 17	
18	0	5,379		District Operations Dept.	Materials & Services	Bank fees	150	150	0 18	
19	0	0	0	Not Allocated to any Dept. Debt Service Building loan principal & interest			230,000	230,000	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	
						Beavercreek farm loan pay-off				
21	12,521	286,084		Not Allocated to any Dept. Debt Service (principal + interest)			0	0	0 21	
22	43,289	291,463	170,000	Total Expenses			4,130,150	4,130,150	0 22	
23	163,002	0	3,949,268	UNAPPROPRIATED ENDIN	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2017)			90,850	0 23	
24	0	94,536	0	Reserved for future expendi	ture		10,000	10,000	0 24	
25	206,291	385,999	4,119,268	TOTAL REQUIREMENTS			4,231,000	4,231,000	<b>0</b> 25	

#### 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

Page 11 W

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

4/19/2017

	Н	listorical 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				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	68,000		3
4				Earning from temporary inve	estments		0	0		4
5	110,376	154,796		Transferred from General Fu	und		160,000	160,000		5
6	579	1,348	1,500	Interest			3,000	3,000		6
7			4,000,000	Long-term debt proceeds			4,000,000	4,000,000		7
8		66,853		Sale of property			0	0		8
9	206,291	385,999	4,119,268	Total resources, except ta	xes to be levied		4,231,000	4,231,000	0	9
10				Taxes necessary to balance	1					10
11				Taxes collected in year levied						11
12	206,291	385,999	4,119,268	TOTAL RESOURCES			4,231,000	4,231,000	0	12
13					REQUIREMENTS					13
14				Department (Org. Unit)	Object Classification	Detail				14
15	1,000	0	20.000	District Operations Dept.	Capital Outlay	Build facilities, improve real property, related costs	3,600,000	3,600,000		15
	,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Build facilities, improve real	-,,			$\Box$
16		0	150,000	District Operations Dept.	Materials & Services	property, related costs	300,000	300,000		16
17	1,914	0		District Operations Dept.	Materials & Services	General costs	0	0		17
18	·	5,379		District Operations Dept.	Materials & Services	Bank fees	150	150		18
19				Not Allocated to any Dept.	Debt Service	Building loan principal & interest	230,000	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
21	12,521	286,084		Not Allocated to any Dept.	Debt Service	Beavercreek farm loan pay-off (principal + interest)	0			21
22	43,289	291,463	170,000	Total Expenses			4,130,150	4,130,150	0	22
23	163,002	0	3,949,268	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			90,850	90,850	0	23
24	0	94,536	0	Reserved for future expenditure			10,000	10,000		24
25	206,291	385,999	4,119,268	TOTAL REQUIREMENTS			4,231,000	4,231,000	0	25