



Clackamas SWCD Budget, FY 2017-2018

Approved by Budget Committee: April 25, 2017

Notes:

- Fiscal year 2017-2018 starts July 1, 2017 and ends on June 30, 2018.
- April 4, 2017: The Budget Committee received the budget message and the proposed budget.
- April 25, 2017: The Budget Committee provided an opportunity for public comments and approved the budget and the tax rate.
- 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 new Conservation Loans Fund.
- Page 10 summarizes resources and requirements for the Working Lands Legacy Fund.
- Page 11 summarizes resources and requirements for the Building Reserve Fund.
- Budget worksheets included in this packet may contain additional detail about resources and/or requirements.

GENERAL FUND



**GENERAL FUND:
RESOURCES**



4/25/2017

Historical Data			Budget for Fiscal Year 2017-18						
	Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body		
1				RESOURCES				1	
2	1,351,366	1,473,592	938,385	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	0	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. 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**



4/25/2017

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	425,787	0	2
3	815,350	876,168	1,012,196	Conservation Services Department	1,079,423	1,079,423	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	1,505,210	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	196,770	0	9
10	155,036	222,237	268,500	Conservation Services Dept.	208,649	208,649	0	10
11	73,979	34,002	56,250	Land Management Dept.	39,200	39,200	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	444,619	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	3,000	0	16
17	2,170	0	5,000	Land Management Dept.	10,000	10,000	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	13,000	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	201,000	0	24
25	0	0	0	TOTAL SPECIAL PAYMENTS	201,000	201,000	0	25
26				INTERFUND TRANSFERS				26
27	321,942	1,110,000	490,882	Transfers to Conservation Grants Fund	586,250	586,250	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	13,304	0	29
30	110,376	154,796	0	Transfers to Building Reserve Fund	160,000	160,000	0	30
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
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	818,928	0	34
35	0	0	326,250	Reserved for future expenditure	249,118	249,118	0	35
36	3,558,500	3,856,903	3,653,754	TOTAL REQUIREMENTS	3,988,123	3,991,429	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**

4/25/2017

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	1,095,864	0 2
3	87,074	84,792	102,732	Payroll liabilities (District share of taxes)	103,541	103,541	0 3
4	173,234	198,225	212,018	Employee benefits	237,091	237,091	0 4
5	59,621	56,680	65,586	Deferred compensation - Employer contribution	68,714	68,714	0 5
6	2,936	0	0	Temporary employees & interns	0	0	0 6
7	0	0	39,115	COLAs and merit increases for staff	0	0	0 7
8	0	0	0	Compensated absences (annual leave)	0	0	0 8
9	207	0	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	0 10
11	13.00	13.50	15.50	Total FTE count for FY 17-18 is 15.5	15.40	15.40	15.40 11
12				MATERIALS AND SERVICES			12
13	81,741	123,824	166,158	Contracted services	115,000	115,000	0 13
14	0	24,514	55,000	Partner support	22,180	22,180	0 14
15	93,384	102,213	103,920	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	0	Volunteer/cooperator recognition	500	500	0 24
25	1,255	3,454	2,500	Bank fees, interest paid	2,500	2,500	0 25
26	4,000	0	4,000	Scholarships			Moved to Not Allocated: Special Payments 26
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	13,100	Field equipment	10,000	10,000	0 30
31	25,458	0	33,000	Vehicles	0	0	0 31
32	61,015	1,845	56,100	TOTAL CAPITAL OUTLAY	13,000	13,000	0 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	0 38
39				SPECIAL PAYMENTS			39
40	0	0	0	Grants to Partners	195,000	195,000	0 40
41	Previously shown in Land Mgmt Dept line 26			Scholarships	6,000	6,000	0 41
42	0	0	0		0	0	0 42
43	0	0	0		0	0	0 43
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	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	0	0	0	OPERATING CONTINGENCY	0	0	0 51
52	0	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	0	0	326,250	Reserved for future expenditure	249,118	249,118	0 54
55	3,558,500	3,856,903	3,653,754	TOTAL REQUIREMENTS	3,988,123	3,991,429	0 55

* 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.

DEPARTMENTS IN THE GENERAL FUND



**GENERAL FUND:
DETAILED EXPENDITURES**

4/25/2017

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	301,157		2
3	26,993	47,888	28,072	Payroll liabilities (District share of taxes)	28,306	28,306		3
4	44,387	59,735	56,968	Employee benefits	73,737	73,737		4
5	20,252	14,039	18,027	Deferred compensation - Employer contribution	22,587	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	425,787	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	85,000		13
14		374	15,000	Partner support	11,380	11,380		14
15	22,398	23,836	25,820	Rent, utilities, telecomm, storage, maintenance	26,000	26,000		15
16	11,542	9,197	11,940	Fuel/maint/repair of District vehicles/equipment	12,000	12,000		16
17		0	4,000	Meetings, workshops, events	4,000	4,000		17
18	8,900	8,675	9,000	Insurance	9,000	9,000		18
19	4,648	7,638	7,000	Supplies & non-capitalized equipment *	8,390	8,390		19
20	5,424	5,184	4,000	Printing, publication **	4,000	4,000		20
21	14,821	13,807	15,000	Dues, subscriptions, licenses	15,000	15,000		21
22	15,098	7,617	13,000	Staff & Director training	11,500	11,500		22
23	8,465	9,467	9,000	Staff & Director expenses	8,000	8,000		23
24	6,439	29	0	Volunteer/Board/staff/cooperator recognition	0	0		24
25	945	3,454	2,500	Bank fees, interest paid	2,500	2,500		25
26		0	0	Scholarships	0	0		26
27	119,784	158,084	204,318	TOTAL MATERIALS AND SERVICES	196,770	196,770	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	622,557	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**



4/25/2017

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	794,707	794,707		2
3	60,081	36,904	74,660	Payroll liabilities (District share of taxes)	75,235	75,235		3
4	128,847	138,490	155,050	Employee benefits	163,354	163,354		4
5	39,370	42,641	47,559	Deferred compensation - Employer contribution	46,127	46,127		5
6	2,936	0	0	Temporary employees & interns	0	0		6
7	0	0	27,639	COLAs and merit increases for staff (incl taxes & def comp)	0	0		7
8		0	0	Compensated absences (annual leave)	0	0		8
9		0	0	Salary adjustments (includes related taxes & def comp)	0	0		9
10	815,350	876,168	1,012,196	TOTAL PERSONNEL SERVICES	1,079,423	1,079,423	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	10,000		13
14		24,140	40,000	Partner support	10,800	10,800		14
15	66,420	73,311	74,200	Rent, utilities, telecomm, storage, maintenance	66,497	66,497		15
16	6,304	6,047	6,700	Fuel/maint/repair of District vehicles/equipment	5,583	5,583		16
17	6,304	7,480	6,400	Meetings, workshops, events	21,333	21,333		17
18	1,912	2,569	7,200	Insurance	6,000	6,000		18
19	19,433	17,065	20,400	Supplies & non-capitalized equipment *	24,500	24,500		19
20	3,384	17,301	21,600	Printing, publication **	22,800	22,800		20
21	14,497	18,395	18,200	Dues, subscriptions, licenses	13,120	13,120		21
22	18,257	12,670	18,200	Staff & Director training	18,100	18,100		22
23	3,329	6,028	5,600	Staff & Director expenses	9,416	9,416		23
24		0	0	Volunteer/cooperator recognition	500	500		24
25	309	0	0	Bank fees, interest paid	0	0		25
26		0	0	Scholarships	0	0		26
27	155,036	222,237	268,500	TOTAL MATERIALS AND SERVICES	208,649	208,649	0	27
28				CAPITAL OUTLAY				28
29	6,257	1,039	5,000	Office equipment	3,000	3,000		29
30	11,449	806	8,100	Field equipment	0	0		30
31	25,321	0	33,000	Vehicles	0	0		31
32	43,027	1,845	46,100	TOTAL CAPITAL OUTLAY	3,000	3,000	0	32
33	1,013,413	1,100,250	1,326,796	CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS	1,291,072	1,291,072	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**



4/25/2017

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
1				PERSONNEL SERVICES			
2			0	Salaries and wages			
3			0	Payroll liabilities (District share of taxes)			
4			0	Employee benefits			
5			0	Deferred compensation - Employer contribution			
6			0	Temporary employees & interns			
7			0	COLAs and merit increases for staff (incl taxes & def comp)			
8			0	Compensated absences (annual leave)			
9			0	Salary adjustments (includes related taxes & def comp)			
10	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
11	0.00	0.00	0.00	Total FTE count for FY 17-18 is 0.0	0.00	0.00	0.00
12				MATERIALS AND SERVICES			
13	45,750	17,787	28,100	Contracted services	20,000	20,000	
14		0		Partner support			
15	4,566	5,066	3,900	Rent, utilities, telecomm, storage, maintenance	4,000	4,000	
16	1,995	3,533	5,000	Fuel/maint/repair of District vehicles/equipment	5,000	5,000	
17		0		Meetings, workshops, events			
18	677	0		Insurance			
19	16,990	7,568	15,000	Supplies & non-capitalized equipment *	10,000	10,000	
20		0		Printing, publication **			
21		0		Dues, subscriptions, licenses			
22		0		Staff & Director training			
23		48	250	Staff & Director expenses	200	200	
24		0		Volunteer/cooperator recognition			
25		0		Bank fees, interest paid			
26	4,000	0	4,000	Scholarships			Moved to Not Allocated: Special Payments
27	73,979	34,002	56,250	TOTAL MATERIALS AND SERVICES	39,200	39,200	0
28				CAPITAL OUTLAY			
29	0	0		Office equipment			
30	2,170	0	5,000	Field equipment	10,000	10,000	
31		0		Vehicles			
32	2,170	0	5,000	TOTAL CAPITAL OUTLAY	10,000	10,000	0
33	76,149	34,002	61,250	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	49,200	49,200	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**



4/25/2017

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
			PERSONNEL SERVICES Not Allocated			
			Salaries and wages (0.0 FTE in FY 16-17)			
			Payroll liabilities (District share of taxes)			
			Employee benefits			
			Deferred compensation - Employer contribution			
			Temporary employees & interns			
			COLAs and merit increases for staff (incl taxes & def comp)			
			Compensated absences (annual leave)			
			Salary adjustments (includes related taxes & def comp)			
0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
			Total FTE count for FY 17-18 is 0.0	0.00	0.00	0.00
			MATERIALS AND SERVICES Not Allocated			
			Contracted services			
			Partner support			
			Rent, utilities, telecomm, storage, maintenance			
			Fuel/maint/repair of District vehicles/equipment			
			Meetings, workshops, events			
			Insurance			
			Supplies & non-capitalized equipment *			
			Printing, publication **			
			Dues, subscriptions, licenses			
			Staff & Director training			
			Staff & Director expenses			
			Volunteer/cooperator recognition			
			Bank fees, interest paid			
			Scholarships			
0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0
			CAPITAL OUTLAY Not Allocated			
			Office equipment			
			Field equipment			
			Vehicles			
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
			DEBT SERVICE Not Allocated			
	0	0				
0	0	0	TOTAL DEBT SERVICE	0	0	0
			SPECIAL PAYMENTS Not Allocated			
			Grants to Partners	195,000	195,000	
			Scholarships	6,000	6,000	
0	0	0	TOTAL SPECIAL PAYMENTS	201,000	201,000	0
			INTERFUND TRANSFERS			
321,942	1,110,000	490,882	Transfers to Conservation Grants Fund	586,250	586,250	0
			Transfers to Conservation Loans Fund	0	0	0
75,000	0	27,000	Transfers to Working Lands Legacy Fund	10,000	13,304	0
110,376	154,796	0	Transfers to Building Reserve Fund	160,000	160,000	0
507,318	1,264,796	517,882	TOTAL INTERFUND TRANSFERS	756,250	759,554	0
			OPERATING CONTINGENCY	0	0	0
507,318	1,264,796	517,882	TOTAL EXPENDITURES Not Allocated	957,250	960,554	0
			Ending balance (prior years)			
1,473,592	955,723	832,028	UNAPPROPRIATED ENDING FUND BALANCE	818,926	818,928	0
		326,250	Reserved for future expenditure	249,118	249,118	0
1,980,910	2,220,519	1,676,160	NOT ALLOCATED: TOTAL REQUIREMENTS	2,025,294	2,028,600	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).

* 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.

SPECIAL AND RESERVE FUNDS



**SPECIAL REVENUE FUND:
CONSERVATION GRANTS FUND**



4/25/2017

Historical Data				Budget for Fiscal Year 2017-18					
Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
RESOURCES									
1								1	
2	160,058	(86,779)	527,878	Beginning fund balance: Working capital (accrual basis)			155,000	155,000	0
3	321,942	1,110,000	490,882	Transferred from General Fund			586,250	586,250	0
4	18,000	0	12,830	OWEB Small Grants (combined) revenue for this FY			4,980	4,980	0
5	10,364	44,058	0	Other grants and reimbursements			35,000	35,000	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		9
10	31,513	51,626		Conservation loans: repayments received from borrowers					10
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	781,230	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	781,230	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	115,253	0
19		172,828	220,300	Not Allocated to any Dept.	Special Payments	Grants to Partners	77,175	77,175	0
20		207,181	215,000	Conservation Services Dept.	Materials & Services	Contracted services	479,010	479,010	0
21	0	0	95,882	Conservation Services Dept.	Materials & Services	Contracted services for WeedWise CRISP partnership	Included in line 20	Included in line 20	0
22	Recategorized into the W's lines 26-33	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	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		24
25		48,802	See Conservation Loans Fund		Special Payments	Conservation loans to Cooperators			25
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					Conservation Loans to Cooperators: Water Quality, Water Quantity, Soil Quality & Conservation			
34	0	626,619	867,786	Total Expenses (See note on line 16)			671,438	671,438	0
35	0	0	163,804	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			109,792	109,792	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	781,230	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. 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**



4/25/2017

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								1
2			0	Beginning fund balance: Working capital (accrual basis)		176,714	176,714	0
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
4			0	Transferred from General Fund		0	0	0
5			41,373	Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans		0	0	0
6			57,000	Disbursements from DEQ CWSRF: loan # R22406 septic repair loans to residential homeowners		100,000	100,000	0
7	NEW FUND NO HISTORY	NEW FUND NO HISTORY	150,000	Disbursements from DEQ CWSRF: new loan # R22407 for conservation projects & equipment loans		100,000	100,000	0
8			39,167	Conservation loans: principal received from borrowers		42,369	42,369	0
9			2,168	Conservation loans: interest received from borrowers		2,498	2,498	0
10			0	Septic system repair loans: principal rec'd from borrowers		0	0	0
11			0	Septic system repair loans: interest rec'd from borrowers		0	0	0
12			500	Interest from bank accounts		0	0	0
13			0			0	0	0
14			0			0	0	0
15			0			0	0	0
16			0			0	0	0
17	0	0	424,208	Total resources, except taxes to be levied		421,581	421,581	0
18	0	0	0	Taxes necessary to balance		0	0	0
19	0	0	0	Taxes collected in year levied		0	0	0
20	0	0	424,208	TOTAL RESOURCES		421,581	421,581	0
			REQUIREMENTS					
21								21
22				Department (Org. Unit)	Object Classification	Detail		
23			225,000	Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators	100,000	100,000
24			57,000	Not Allocated to any Dept.	Special Payments	Residential septic system repair loans to Homeowners	100,000	100,000
25			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22405: principal + interest + fees	19,217	19,217
26	NEW FUND NO HISTORY	NEW FUND NO HISTORY	0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22406: principal + interest + fees	0	0
27			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22407: principal + interest + fees	0	0
28			0				0	0
29			0				0	0
30			0				0	0
31			0				0	0
32	0	0	282,000	Total Expenses			219,217	219,217
33	0	0	12,208	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			77,364	77,364
34	0	0	130,000	Reserved for future expenditure			125,000	125,000
35	0	0	424,208	TOTAL REQUIREMENTS			421,581	421,581

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.

**SPECIAL REVENUE FUND:
WORKING LANDS LEGACY FUND**



4/25/2017

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	27,000	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	13,304	0	4	
5	0	0	600	Interest			1,250	1,250	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	129,000	0	7	
8	75,000	72,500	217,186	Total resources, except taxes to be levied			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 levied			0	0	0	10	
11	75,000	72,500	217,186	TOTAL RESOURCES			167,250	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	65,286	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	15,000	15,000	0	15	
16	0	0	20,000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	5,000	5,000	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	20,000	0	22	
23	72,500	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November)			18,250	21,554	0	23	
24	0	57,686	131,900	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:

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.

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

**RESERVE FUND:
 Building Reserve Fund**



4/25/2017

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

BUDGET WORKSHEETS



GENERAL FUND

Worksheet

Clackamas SWCD

4/25/2017

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	1,600,000		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	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: TALMA	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			8,500	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

SPECIAL REVENUE FUND

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a *special fund*

4/25/2017

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								1		
2	160,058	(86,779)	527,878	Beginning fund balance: Working capital			155,000	155,000	2	
3	321,942	1,110,000	490,882	Transferred from General Fund			586,250	586,250	3	
4	18,000		12,830	OWEB Small Grants (combined) revenue for this FY			4,980	4,980	4	
5	10,364	44,058	0	Other grants and reimbursements			35,000	35,000	5	
6	20,719		0	SEP funding for projects			0	0	6	
7		2,192	0	Interest from bank accounts					7	
8	0		0	Other					8	
9	59,300	57,527		Disbursements from DEQ CWSRF: conservation loan # R22405					9	
10	31,513	51,626		Conservation loans: principal received from borrowers			See Conservation Loans Fund		10	
11	Included on line 10			Conservation loans: interest received from borrowers					11	
12	2,432		0	Milk Creek Meadowbrook project grant: OWEB restoration grant					0	0
13	3,505	0	0	Milk Creek Meadowbrook project grant: DEQ 319			0	0	13	
14	627,833	1,178,624	1,031,590	Total resources, except taxes to be levied			781,230	781,230	0	14
15	0	0		Taxes necessary to balance						15
16	0	0		Taxes collected in year levied						16
17	627,833	1,178,624	1,031,590	TOTAL RESOURCES			781,230	781,230	0	17
REQUIREMENTS										
18										18
19				Department (Org. Unit)	Object Classification	Detail				19
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	115,253		20
21		172,828	220,300	Not Allocated to any Dept.	Special Payments	Grants to Partners	77,175	77,175		21
22		207,181	215,000	Conservation Services Dept.	Materials & Services	Contracted services	479,010	479,010		22
23			95,882	Conservation Services Dept.	Materials & Services	Contracted services for WeedWise CRISP partnership	Included in line 22	Included in line 22		23
24	Recategorized into the W's, lines 28-35	2,377	4,000	Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project				
25										25
26			134,000	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-fund transfer to Conservation Loans Fund (new fund)	See Conservation Loans Fund			26
27		48,802	See Conservation Loans Fund		Special Payments	Conservation loans to Cooperators				27
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			28
29	188,588					Weed Management: grants, cost-share, contracts			29	
30	123,317					Water Quality: grants, cost-share, contracts			30	
31	93,151					Water Quantity: grants, cost-share, contracts			31	
32	14,732					Stormwater Management: grants, cost-share, contracts			32	
33	1,841					Soil Quality & Soil Conservation: grants, cost-share, contracts			33	
34	116,950					Partner Programs: grants, cost-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	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
39	627,833	1,178,624	1,031,590	TOTAL REQUIREMENTS			781,230	781,230	0	39

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

Revenue and expenditures related to loans made by CSWCD to borrowers for conservation practices/equipment 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.

Conservation Loans Fund

Clackamas SWCD

Worksheet

This is a special fund

4/25/2017

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			0	Beginning fund balance: Working capital (accrual basis)		176,714	176,714	
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	
4			0	Transferred from General Fund		0	0	
5			41,373	Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans		0	0	
6			57,000	Disbursements from DEQ CWSRF: loan # R22406 septic repair loans to residential homeowners		100,000	100,000	
7	NEW FUND NO HISTORY	NEW FUND NO HISTORY	150,000	Disbursements from DEQ CWSRF: new loan # R22407 for conservation projects & equipment loans		100,000	100,000	
8			39,167	Conservation loans: principal received from borrowers		42,369	42,369	
9			2,168	Conservation loans: interest received from borrowers		2,498	2,498	
10			0	Septic system repair loans: principal rec'd from borrowers		0	0	
11			0	Septic system repair loans: interest rec'd from borrowers		0	0	
12			500	Interest from bank accounts				
13			0					
14			0					
15			0					
16			0					
17	0	0	424,208	Total resources, except taxes to be levied		421,581	421,581	0
18				Taxes necessary to balance				
19				Taxes collected in year levied				
20	0	0	424,208	TOTAL RESOURCES		421,581	421,581	0
			REQUIREMENTS					
21				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
24			57,000	Not Allocated to any Dept.	Special Payments	Residential septic system repair loans to homeowners	100,000	100,000
25			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22405: principal + interest + fees	19,217	19,217
26			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22406: principal + interest + fees	0	0
27				Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22407: principal + interest + fees	0	0
28			0					
29								
30								
31								
32	0	0	282,000	Total Expenses		219,217	219,217	0
33	0	0	12,208	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)		77,364	77,364	0
34	0	0	130,000	Reserved for future expenditure		125,000	125,000	
35	0	0	424,208	TOTAL REQUIREMENTS		421,581	421,581	0

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.

SPECIAL REVENUE FUND

Working Lands Legacy Fund

Worksheet

Clackamas SWCD

4/25/2017

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		72,500	57,686	Beginning fund balance: Working capital (accrual basis)			27,000	27,000	
3		0		Earning from temporary investments					
4	75,000	0	27,000	Transferred from General Fund			10,000	13,304	
5		0	600	Interest			1,250	1,250	
6		0		Donations to acquire/maintain land and/or conservation easements					
7		0	131,900	Grants to acquire/maintain land and/or conservation easements			129,000	129,000	
8	75,000	72,500	217,186	Total resources, except taxes to be levied			167,250	170,554	0
9				Taxes necessary to balance					
10				Taxes collected in year levied					
11	75,000	72,500	217,186	TOTAL RESOURCES			167,250	170,554	0
12				REQUIREMENTS					
13				Department (Org. Unit)	Object Classification	Detail			
14	0	0		Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements			
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	
16	0	0	20,000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	5,000	5,000	
17									
18									
19									
20									
21									
22	2,500	14,814	85,286	Total Expenses			20,000	20,000	0
23	72,500	0	0	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2017)			18,250	21,554	0
24	0	57,686	131,900	Reserved for future expenditure			129,000	129,000	
25	75,000	72,500	217,186	TOTAL REQUIREMENTS			167,250	170,554	0

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.

RESERVE FUND

This fund is authorized and established by resolution in 2007 for the following specified purpose:

Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD

Building Reserve Fund

Worksheet

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

REVIEW YEAR : 2027

Clackamas SWCD

4/25/2017

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								1		
2	95,336		Beginning fund balance: Cash on hand (cash basis) or					2		
3		163,002	117,768	Beginning fund balance: Working capital (accrual basis)			68,000	68,000	3	
4				Earning from temporary investments			0	0	4	
5	110,376	154,796	0	Transferred from General Fund			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 taxes to be levied			4,231,000	4,231,000	0	9
10				Taxes necessary to balance						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
			REQUIREMENTS							
			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	3,600,000		15
16		0	150,000	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	300,000	300,000		16
17	1,914	0	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	0	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