

# GENERAL FUND



**GENERAL FUND:  
RESOURCES**



3/9/2018

Historical Data				RESOURCE DESCRIPTION	Budget for Fiscal Year 2017-18			
Actual 2nd Preceding Year 2014/15	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	Staff Proposed Revisions
				<b>RESOURCES</b>				
1								1
2	1,351,366	1,473,592	938,385	Beginning fund balance: Working capital (accrual basis)	1,600,000	1,600,000	1,614,200	2 1,465,418
3	0	0	0	Previously levied taxes estimated to be received	0	0	0	3 0
4	0	0	0		0	0	0	4 0
				<b>OTHER RESOURCES</b>				
5								5
6	7,153	9,307	7,500	Interest income	15,000	15,000	15,000	6 29,803
7	3,851	2,000	0	Grant income to General Fund	0	0	0	7 0
8	0	287,579	0	Other income	0	0	0	8 1,941
9	70,930	86,814	72,674	OWEB/ODA allocations to SWCDs (combined)	72,644	72,644	72,644	9 78,488
10	1,331	3,337	0	Reimbursements	0	0	0	10 3,500
11	200	2,439	3,300	Rental/donations received re: farm equipment lent out	0	2,000	2,000	11 2,850
12	31,037	43,316	507,700	Support from Partners: WeedWise (combined)	75,375	75,375	79,875	12 77,250
13	20,000	19,000	5,000	Support from Partners: other program work (combined)	0	0	0	13 10,000
14	0	0	0	Placeholder 1	0	0	0	14 0
15	0	0	0	Placeholder 2	0	0	0	15 0
16	0	0	0	Placeholder 3	0	0	0	16 0
17	<b>1,485,868</b>	<b>1,927,384</b>	<b>1,534,559</b>	Total resources, except taxes to be levied	<b>1,763,019</b>	<b>1,765,019</b>	<b>1,783,719</b>	17 <b>1,669,250</b>
18	0	0	2,119,195	Taxes necessary to balance	2,225,104	2,226,410	2,221,910	18 2,221,910
19	1,995,555	2,083,179	0	Taxes collected in year levied	0	0	0	19 0
20	<b>3,481,423</b>	<b>4,010,563</b>	<b>3,653,754</b>	<b>TOTAL RESOURCES</b>	<b>3,988,123</b>	<b>3,991,429</b>	<b>4,005,629</b>	20 <b>3,891,160</b>

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

**GENERAL FUND:  
SUMMARY OF EXPENDITURES**



3/9/2018

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	Staff Proposed Revisions
1				<b>PERSONNEL SERVICES</b>				1
2	352,426	344,048	380,230	District Operations Department	425,787	425,787	428,387	2 562,395
3	815,350	876,168	1,012,196	Conservation Services Department	1,079,423	1,079,423	1,086,823	3 1,080,326
4	0	0	0	Land Management Department	0	0	0	4 0
5		0	0	Not Allocated to Any Department	0	0	0	5 0
6	<b>1,167,776</b>	<b>1,220,216</b>	<b>1,392,426</b>	TOTAL PERSONNEL SERVICES	<b>1,505,210</b>	<b>1,505,210</b>	<b>1,515,210</b>	6 <b>1,642,721</b>
7	<b>14.00</b>	<b>13.50</b>	<b>15.50</b>	TOTAL FTE count for FY 17-18: 15.4	<b>15.40</b>	<b>15.40</b>	<b>15.40</b>	7 <b>15.40</b>
8				<b>MATERIALS AND SERVICES</b>				8
9	119,784	158,084	204,318	District Operations Dept.	196,770	196,770	196,770	9 189,190
10	155,036	222,237	268,500	Conservation Services Dept.	208,649	208,649	208,649	10 197,000
11	73,979	34,002	56,250	Land Management Dept.	39,200	39,200	39,200	11 36,000
12		0	0	Not Allocated to Any Department	0	0	0	12 0
13	<b>348,799</b>	<b>414,323</b>	<b>529,068</b>	TOTAL MATERIALS & SERVICES	<b>444,619</b>	<b>444,619</b>	<b>444,619</b>	13 <b>422,190</b>
14				<b>CAPITAL OUTLAY</b>				14
15	15,818	0	5,000	District Operations Dept.	0	0	0	15 0
16	43,027	1,845	46,100	Conservation Services Dept.	3,000	3,000	3,000	16 0
17	2,170	0	5,000	Land Management Dept.	10,000	10,000	10,000	17 0
18	0	0	0	Not Allocated to Any Department	0	0	0	18 0
19	<b>61,015</b>	<b>1,845</b>	<b>56,100</b>	TOTAL CAPITAL OUTLAY	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	19 <b>0</b>
20				<b>DEBT SERVICE</b>				20
21	0	0	0	Not Allocated to Any Department	0	0	0	21 0
22	<b>0</b>	<b>0</b>	<b>0</b>	TOTAL DEBT SERVICE	<b>0</b>	<b>0</b>	<b>0</b>	22 <b>0</b>
23				<b>SPECIAL PAYMENTS</b>				23
24	0	0	0	Not Allocated to Any Department	201,000	201,000	201,000	24 190,000
25	<b>0</b>	<b>0</b>	<b>0</b>	TOTAL SPECIAL PAYMENTS	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>	25 <b>190,000</b>
26				<b>INTERFUND TRANSFERS</b>				26
27	321,942	1,110,000	490,882	Transfers to Conservation Grants Fund	586,250	586,250	586,250	27 384,875
28	New Fund FY1617		0	Transfers to Conservation Loans Fund	0	0	0	28 0
29	75,000	0	27,000	Transfers to Working Lands Legacy Fund	10,000	13,304	13,304	29 10,000
30	110,376	154,796	0	Transfers to Building Reserve Fund	160,000	160,000	160,000	30 125,000
31	<b>507,318</b>	<b>1,264,796</b>	<b>517,882</b>	TOTAL INTERFUND TRANSFERS	<b>756,250</b>	<b>759,554</b>	<b>759,554</b>	31 <b>519,875</b>
32	0	0	0	<b>OPERATING CONTINGENCY</b>	0	0	0	32 0
33	0	0	0	Ending balance (prior years)	0	0	0	33 0
34	1,473,592	1,078,983	832,028	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	818,926	818,928	823,128	34 867,256
35	0	30,400	326,250	Reserved for future expenditure	249,118	249,118	249,118	35 249,118
36	<b>3,558,500</b>	<b>4,010,563</b>	<b>3,653,754</b>	<b>TOTAL REQUIREMENTS</b>	<b>3,988,123</b>	<b>3,991,429</b>	<b>4,005,629</b>	36 <b>3,891,160</b>

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

**GENERAL FUND:  
SUMMARY OF EXPENDITURES**



3/9/2018

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	Staff Proposed Revisions
1				<b>PERSONNEL SERVICES</b>				1
2	844,704	880,519	972,975	Salaries and wages	1,095,864	1,095,864	1,095,864	2 1,262,135
3	87,074	84,792	102,732	Payroll liabilities (District share of taxes)	103,541	103,541	103,541	3 115,743
4	173,234	198,225	212,018	Employee benefits	237,091	237,091	247,091	4 264,843
5	59,621	56,680	65,586	Deferred compensation - Employer contribution	68,714	68,714	68,714	5 0
6	2,936	0	0	Temporary employees & interns	0	0	0	6 0
7	0	0	39,115	COLAs and merit increases for staff	0	0	0	7 0
8	0	0	0	Compensated absences (annual leave)	0	0	0	8 0
9	207	0	0	Salary adjustments (includes related taxes & def comp)	0	0	0	9 0
10	<b>1,167,776</b>	<b>1,220,216</b>	<b>1,392,426</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,505,210</b>	<b>1,505,210</b>	<b>1,515,210</b>	<b>10 1,642,721</b>
11	<b>13.00</b>	<b>13.50</b>	<b>15.50</b>	Total FTE count for FY 17-18 is 15.4	<b>15.40</b>	<b>15.40</b>	<b>15.40</b>	<b>11 15.40</b>
12				<b>MATERIALS AND SERVICES</b>				12
13	81,741	123,824	166,158	Contracted services	115,000	115,000	115,000	13 112,430
14	0	24,514	55,000	Partner support	22,180	22,180	22,180	14 7,240
15	93,384	102,213	103,920	Rent, utilities, telecomm, storage, maint.	96,497	96,497	96,497	15 132,480
16	19,841	18,777	23,640	Fuel/maint/repair of District vehicles/equipment	22,583	22,583	22,583	16 17,000
17	6,304	7,480	10,400	Meetings, workshops, events	25,333	25,333	25,333	17 13,500
18	11,489	11,244	16,200	Insurance	15,000	15,000	15,000	18 18,110
19	41,071	32,271	42,400	Supplies & non-capitalized equipment *	42,890	42,890	42,890	19 42,625
20	8,808	22,485	25,600	Printing, publication **	26,800	26,800	26,800	20 10,200
21	29,318	32,202	33,200	Dues, subscriptions, licenses	28,120	28,120	28,120	21 26,355
22	33,355	20,287	31,200	Staff & Director training	29,600	29,600	29,600	22 23,000
23	11,794	15,543	14,850	Staff & Director expenses	17,616	17,616	17,616	23 19,250
24	6,439	29	0	Volunteer/cooperator recognition	500	500	500	24 0
25	1,255	3,454	2,500	Bank fees, interest paid	2,500	2,500	2,500	25 0
26	4,000	0	4,000	Scholarships	Moved to Not Allocated: Special Payments			26
27	<b>348,799</b>	<b>414,323</b>	<b>529,068</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>444,619</b>	<b>444,619</b>	<b>444,619</b>	<b>27 422,190</b>
28				<b>CAPITAL OUTLAY</b>				28
29	21,938	1,039	10,000	Office equipment/capitalized building repairs	3,000	3,000	3,000	29 0
30	13,619	806	13,100	Field equipment	10,000	10,000	10,000	30 0
31	25,458	0	33,000	Vehicles	0	0	0	31 0
32	<b>61,015</b>	<b>1,845</b>	<b>56,100</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>32 0</b>
33				<b>DEBT SERVICE</b>				33
34	0	0	0		0	0	0	34 0
35	0	0	0		0	0	0	35 0
36	0	0	0		0	0	0	36 0
37	0	0	0		0	0	0	37 0
38	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38 0</b>
39				<b>SPECIAL PAYMENTS</b>				39
40	0	0	0	Grants to Partners	195,000	195,000	195,000	40 184,000
41	Previously shown in Land Mgmt Dept line 26			Scholarships	6,000	6,000	6,000	41 6,000
42	0	0	0		0	0	0	42 0
43	0	0	0		0	0	0	43 0
44	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL SPECIAL PAYMENTS</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>	<b>44 190,000</b>
45				<b>INTERFUND TRANSFERS</b>				45
46	321,942	1,110,000	490,882	Transfers to Conservation Grants Fund	586,250	586,250	586,250	46 384,875
47	New Fund FY1617	0	0	Transfers to Conservation Loans Fund	0	0	0	47 0
48	75,000	0	27,000	Transfers to Working Lands Legacy Fund	10,000	13,304	13,304	48 10,000
49	110,376	154,796	0	Transfers to Building Reserve Fund	160,000	160,000	160,000	49 125,000
50	<b>507,318</b>	<b>1,264,796</b>	<b>517,882</b>	<b>TOTAL INTERFUND TRANSFERS</b>	<b>756,250</b>	<b>759,554</b>	<b>759,554</b>	<b>50 519,875</b>
51	0	0	0	<b>OPERATING CONTINGENCY</b>	0	0	0	51 0
52	0	0	0	Ending balance (prior years)	0	0	0	52 0
53	1,473,592	1,078,983	832,028	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	818,926	818,928	823,128	53 867,256
54	0	30,400	326,250	Reserved for future expenditure	249,118	249,118	249,118	54 249,118
55	<b>3,558,500</b>	<b>4,010,563</b>	<b>3,653,754</b>	<b>TOTAL REQUIREMENTS</b>	<b>3,988,123</b>	<b>3,991,429</b>	<b>4,005,629</b>	<b>55 3,891,160</b>

\* Beginning with FY 2017-18, line 19: Supplies &amp; 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**



3/9/2018

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	Staff Proposed Revisions	
			<b>PERSONNEL SERVICES</b>				1	
260,588	222,386	265,687	Salaries and wages	301,157	301,157	301,157	2 358,070	
26,993	47,888	28,072	Payroll liabilities (District share of taxes)	28,306	28,306	28,306	3 115,743	
44,387	59,735	56,968	Employee benefits	73,737	73,737	76,337	4 88,582	
20,252	14,039	18,027	Deferred compensation - Employer contribution	22,587	22,587	22,587	5 Incl. in line 2	
	0	0	Temporary Employees & Interns				6	
	0	11,476	COLAs and merit increases for staff (incl taxes & def comp)				7	
		0	Compensated absences (annual leave)				8	
207		0	Salary adjustments (includes related taxes & def comp)				9	
<b>352,426</b>	<b>344,048</b>	<b>380,230</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>425,787</b>	<b>425,787</b>	<b>428,387</b>	10 <b>562,395</b>	
<b>4.00</b>	<b>3.50</b>	<b>4.00</b>	Total FTE count for FY 17-18 is 4.0	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	11 <b>4.00</b>	
			<b>MATERIALS AND SERVICES</b>				12	
21,104	68,806	88,058	Contracted services	85,000	85,000	85,000	13 50,000	
	374	15,000	Partner support	11,380	11,380	11,380	14 2,100	
22,398	23,836	25,820	Rent, utilities, telecomm, storage, maintenance	26,000	26,000	26,000	15 43,200	
11,542	9,197	11,940	Fuel/maint/repair of District vehicles/equipment	12,000	12,000	12,000	16 15,000	
	0	4,000	Meetings, workshops, events	4,000	4,000	4,000	17 500	
8,900	8,675	9,000	Insurance	9,000	9,000	9,000	18 2,950	
4,648	7,638	7,000	Supplies & non-capitalized equipment *	8,390	8,390	8,390	19 31,500	
5,424	5,184	4,000	Printing, publication **	4,000	4,000	4,000	20 1,500	
14,821	13,807	15,000	Dues, subscriptions, licenses	15,000	15,000	15,000	21 16,240	
15,098	7,617	13,000	Staff & Director training	11,500	11,500	11,500	22 12,000	
8,465	9,467	9,000	Staff & Director expenses	8,000	8,000	8,000	23 14,200	
6,439	29	0	Volunteer/Board/staff/cooperator recognition	0	0	0	24 0	
945	3,454	2,500	Bank fees, interest paid	2,500	2,500	2,500	25 0	
	0	0	Scholarships	0	0	0	26 0	
<b>119,784</b>	<b>158,084</b>	<b>204,318</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>196,770</b>	<b>196,770</b>	<b>196,770</b>	27 <b>189,190</b>	
			<b>CAPITAL OUTLAY</b>				28	
15,681	0	5,000	Office equipment				29 0	
0	0	0	Field equipment				30 0	
137	0	0	Vehicles				31 0	
<b>15,818</b>	<b>0</b>	<b>5,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	32 <b>0</b>	
<b>488,028</b>	<b>502,132</b>	<b>589,548</b>	<b>DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS</b>	<b>622,557</b>	<b>622,557</b>	<b>625,157</b>	33 <b>751,585</b>	

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

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

**GENERAL FUND:  
DETAILED EXPENDITURES**



3/9/2018

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	Staff Proposed Revisions		
			<b>PERSONNEL SERVICES</b>						
1							1		
2	584,116	658,133	707,288	Salaries and wages	794,707	794,707	794,707	2	904,065
3	60,081	36,904	74,660	Payroll liabilities (District share of taxes)	75,235	75,235	75,235	3	0
4	128,847	138,490	155,050	Employee benefits	163,354	163,354	170,754	4	176,261
5	39,370	42,641	47,559	Deferred compensation - Employer contribution	46,127	46,127	46,127	5	Incl. in line 2
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	<b>815,350</b>	<b>876,168</b>	<b>1,012,196</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,079,423</b>	<b>1,079,423</b>	<b>1,086,823</b>	10	<b>1,080,326</b>
11	<b>9.50</b>	<b>10.00</b>	<b>11.50</b>	Total FTE count for FY 17-18 is 11.4	<b>11.40</b>	<b>11.40</b>	<b>11.40</b>	11	<b>11.40</b>
12				<b>MATERIALS AND SERVICES</b>				12	
13	14,886	37,231	50,000	Contracted services	10,000	10,000	10,000	13	29,430
14		24,140	40,000	Partner support	10,800	10,800	10,800	14	5,140
15	66,420	73,311	74,200	Rent, utilities, telecomm, storage, maintenance	66,497	66,497	66,497	15	89,280
16	6,304	6,047	6,700	Fuel/maint/repair of District vehicles/equipment	5,583	5,583	5,583	16	0
17	6,304	7,480	6,400	Meetings, workshops, events	21,333	21,333	21,333	17	13,000
18	1,912	2,569	7,200	Insurance	6,000	6,000	6,000	18	15,160
19	19,433	17,065	20,400	Supplies & non-capitalized equipment *	24,500	24,500	24,500	19	10,175
20	3,384	17,301	21,600	Printing, publication **	22,800	22,800	22,800	20	8,700
21	14,497	18,395	18,200	Dues, subscriptions, licenses	13,120	13,120	13,120	21	10,115
22	18,257	12,670	18,200	Staff & Director training	18,100	18,100	18,100	22	11,000
23	3,329	6,028	5,600	Staff & Director expenses	9,416	9,416	9,416	23	5,000
24		0	0	Volunteer/cooperator recognition	500	500	500	24	0
25	309	0	0	Bank fees, interest paid	0	0	0	25	0
26		0	0	Scholarships	0	0	0	26	0
27	<b>155,036</b>	<b>222,237</b>	<b>268,500</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>208,649</b>	<b>208,649</b>	<b>208,649</b>	27	<b>197,000</b>
28				<b>CAPITAL OUTLAY</b>				28	
29	6,257	1,039	5,000	Office equipment	3,000	3,000	3,000	29	0
30	11,449	806	8,100	Field equipment	0	0	0	30	0
31	25,321	0	33,000	Vehicles	0	0	0	31	0
32	<b>43,027</b>	<b>1,845</b>	<b>46,100</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	32	<b>0</b>
33	<b>1,013,413</b>	<b>1,100,250</b>	<b>1,326,796</b>	<b>CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS</b>	<b>1,291,072</b>	<b>1,291,072</b>	<b>1,298,472</b>	33	<b>1,277,326</b>

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

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

**GENERAL FUND:  
DETAILED EXPENDITURES**



3/9/2018

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

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

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

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



**GENERAL FUND:  
DETAILED EXPENDITURES**



3/9/2018

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		Staff Proposed Revisions
1				<b>PERSONNEL SERVICES Not Allocated</b>				1	
33				<b>DEBT SERVICE Not Allocated</b>				33	
34		0	0					34	
35								35	
36								36	
37								37	
38	0	0	0	TOTAL DEBT SERVICE	0	0	0	38	0
39				<b>SPECIAL PAYMENTS Not Allocated</b>				39	
40				Grants to Partners	195,000	195,000	195,000	40	184,000
41	Previously shown in Land Mgmt Dept line 26			Scholarships	6,000	6,000	6,000	41	6,000
42								42	
43								43	
44	0	0	0	TOTAL SPECIAL PAYMENTS	201,000	201,000	201,000	44	190,000
45				<b>INTERFUND TRANSFERS</b>				45	
46	321,942	1,110,000	490,882	Transfers to Conservation Grants Fund	586,250	586,250	586,250	46	384,875
47	New Fund FY1617		0	Transfers to Conservation Loans Fund	0	0	0	47	0
48	75,000	0	27,000	Transfers to Working Lands Legacy Fund	10,000	13,304	13,304	48	10,000
49	110,376	154,796	0	Transfers to Building Reserve Fund	160,000	160,000	160,000	49	125,000
50	507,318	1,264,796	517,882	TOTAL INTERFUND TRANSFERS	756,250	759,554	759,554	50	519,875
51				<b>OPERATING CONTINGENCY</b>	0	0	0	51	
52	507,318	1,264,796	517,882	<b>TOTAL EXPENDITURES Not Allocated</b>	957,250	960,554	960,554	52	709,875
53				Ending balance (prior years)				53	
54	1,473,592	1,078,983	832,028	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	818,926	818,928	823,128	54	867,256
55		30,400	326,250	Reserved for future expenditure	249,118	249,118	249,118	55	249,118
56	1,980,910	2,374,179	1,676,160	<b>NOT ALLOCATED: TOTAL REQUIREMENTS</b>	2,025,294	2,028,600	2,032,800	56	1,826,249

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**



3/9/2018

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	Staff Proposed Revisions			
			<b>RESOURCES</b>								
1								1			
2	160,058	(86,779)	527,878	Beginning fund balance: Working capital (accrual basis)		155,000	155,000	155,000	2	292,070	
3	321,942	1,110,000	490,882	Transferred from General Fund		586,250	586,250	586,250	3	384,875	
4	18,000	0	12,830	OWEB Small Grants (combined) revenue for this FY		4,980	4,980	4,980	4	14,094	
5	10,364	44,058	0	Other grants and reimbursements		35,000	35,000	35,000	5	49,980	
6	20,719	0	0	SEP funding for projects		0	0	0	6	0	
7	0	2,192	0	Interest from bank accounts		0	0	0	7	0	
8	0	0	0	Other		0	0	0	8	10,000	
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	0	Conservation loans: repayments received from borrowers					10		
11	5,937	0	0	Milk Creek Meadowbrook project grants (combined)		0	0	0	11	0	
12	<b>627,833</b>	<b>1,178,624</b>	<b>1,031,590</b>	<b>Total resources, except taxes to be levied</b>		<b>781,230</b>	<b>781,230</b>	<b>781,230</b>	12	<b>751,019</b>	
13	0	0	0	Taxes necessary to balance		0	0	0	13	0	
14	0	0	0	Taxes collected in year levied		0	0	0	14	0	
15	<b>627,833</b>	<b>1,178,624</b>	<b>1,031,590</b>	<b>TOTAL RESOURCES</b>		<b>781,230</b>	<b>781,230</b>	<b>781,230</b>	15	<b>751,019</b>	
			<b>REQUIREMENTS</b>								
			<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>						
17									17		
18	This section left blank. These expenses were recategorized into the W's lines 26-33	194,557	332,604	Not Allocated to any Dept.	Special Payments	Grants and cost-share to Cooperators	115,253	115,253	115,253	18	120,000
19		172,828	220,300	Not Allocated to any Dept.	Special Payments	Grants to Partners	77,175	77,175	77,175	19	93,600
20		207,181	215,000	Conservation Services Dept.	Materials & Services	Contracted services	479,010	479,010	479,010	20	419,000
21	0	0	95,882	Conservation Services Dept.	Materials & Services	Contracted services for WeedWise CRISP partnership	Included in line 20	Included in line 20	Included in line 20	21	Included in line 20
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	Included in line 20	Included in line 20	22	Included in line 20
23	0	0	0				0	0	0	23	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			Conservation Services Dept./ Not Allocated to any Dept.	Materials & Services/ Special Payments	Wildlife Habitat Conservation: grants, cost-share, contracts	Recategorized: See lines 18-23			26	
27	188,588		Weed Management: grants, cost-share, contracts			27					
28	123,317		Water Quality: grants, cost-share, contracts			28					
29	93,151		Water Quantity: grants, cost-share, contracts			29					
30	14,732		Stormwater Management: grants, cost-share, contracts			30					
31	1,841		Soil Quality & Soil Conservation: 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	625,745	1,001,786	<b>Total Expenses (See note on line 16)</b>		<b>671,438</b>	<b>671,438</b>	<b>671,438</b>	34	<b>632,600</b>	
35	0	49,676	29,804	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2018)</b>		<b>109,792</b>	<b>109,792</b>	<b>109,792</b>	35	<b>118,419</b>	
36	(85,279)	503,203	0	Reserved for future expenditure		0	0	0	36	0	
37	<b>(85,279)</b>	<b>1,178,624</b>	<b>1,031,590</b>	<b>TOTAL REQUIREMENTS</b>		<b>781,230</b>	<b>781,230</b>	<b>781,230</b>	37	<b>751,019</b>	

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**



3/9/2018

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		Staff Proposed Revisions			
1				<b>RESOURCES</b>					1			
2				0	176,714	176,714	176,714	2	181,548			
3			134,000	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16	0	0	0	3	0			
4			0	Transferred from General Fund	0	0	0	4	0			
5			41,373	Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans	0	0	0	5	0			
6			57,000	Disbursements from DEQ CWSRF: loan # R22406 septic repair loans to residential homeowners	100,000	100,000	100,000	6	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	100,000	7	110,800			
8			39,167	Conservation loans: principal received from borrowers	42,369	42,369	42,369	8	43,857			
9			2,168	Conservation loans: interest received from borrowers	2,498	2,498	2,498	9	2,479			
10			0	Septic system repair loans: principal rec'd from borrowers	0	0	0	10	0			
11			0	Septic system repair loans: interest rec'vd from borrowers	0	0	0	11	0			
12			500	Interest from bank accounts	0	0	0	12	0			
13			0		0	0	0	13	0			
14			0		0	0	0	14	0			
15			0		0	0	0	15	0			
16			0		0	0	0	16	0			
17	0	0	424,208	<b>Total resources, except taxes to be levied</b>	<b>421,581</b>	<b>421,581</b>	<b>421,581</b>	17	<b>438,684</b>			
18	0	0	0	Taxes necessary to balance	0	0	0	18	0			
19	0	0	0	Taxes collected in year levied	0	0	0	19	0			
20	0	0	424,208	<b>TOTAL RESOURCES</b>	<b>421,581</b>	<b>421,581</b>	<b>421,581</b>	20	<b>438,684</b>			
21				<b>REQUIREMENTS</b>					21			
22				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>			22			
23			225,000	Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators	100,000	100,000	100,000	23	103,979	
24			57,000	Not Allocated to any Dept.	Special Payments	Residential septic system repair loans to Homeowners	100,000	100,000	100,000	24	100,000	
25			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22405: principal + interest + fees	19,217	19,217	19,217	25	0	
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	0	26	0	
27			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22407: principal + interest + fees	0	0	0	27	0	
28			0				0	0	0	28	0	
29			0				0	0	0	29	0	
30			0				0	0	0	30	0	
31			0				0	0	0	31	0	
32	0	0	282,000	<b>Total Expenses</b>			<b>219,217</b>	<b>219,217</b>	<b>219,217</b>	32	<b>203,979</b>	
33	0	0	12,208	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2018)			77,364	77,364	77,364	33	74,705	
34	0	0	130,000	Reserved for future expenditure			125,000	125,000	125,000	34	160,000	
35	0	0	424,208	<b>TOTAL REQUIREMENTS</b>			<b>421,581</b>	<b>421,581</b>	<b>421,581</b>	35	<b>438,684</b>	

*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**



3/9/2018

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		Staff Proposed Revisions		
				<b>RESOURCES</b>							
1								1			
2	0	72,500	57,686	Beginning fund balance: Working capital (accrual basis)	27,000	27,000	27,000	2	31,432		
3	0	0	0	Earning from temporary investments	0	0	0	3	0		
4	75,000	0	27,000	Transferred from General Fund	10,000	13,304	13,304	4	10,000		
5	0	0	600	Interest	1,250	1,250	1,250	5	0		
	0	0	0	Loan to acquire property	0	0	0		1,300,000		
6	0	0	0	Donations to acquire/maintain land and/or conservation easements	0	0	0	6	0		
7	0	0	131,900	Grants to acquire/maintain land and/or conservation easements	129,000	129,000	129,000	7	0		
8	<b>75,000</b>	<b>72,500</b>	<b>217,186</b>	<b>Total resources, except taxes to be levied</b>	<b>167,250</b>	<b>170,554</b>	<b>170,554</b>	8	<b>1,341,432</b>		
9	0	0	0	Taxes necessary to balance	0	0	0	9	0		
10	0	0	0	Taxes collected in year levied	0	0	0	10	0		
11	<b>75,000</b>	<b>72,500</b>	<b>217,186</b>	<b>TOTAL RESOURCES</b>	<b>167,250</b>	<b>170,554</b>	<b>170,554</b>	11	<b>1,341,432</b>		
				<b>REQUIREMENTS</b>							
12								12			
13				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>			13		
14	0	0	0	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0	0	14	1,300,000
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	15,000	15	15,000
16	0	0	20,000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	5,000	5,000	5,000	16	0
17	0	0	0				0	0	0	17	0
18	0	0	0				0	0	0	18	0
19	0	0	0				0	0	0	19	0
20	0	0	0				0	0	0	20	0
21	0	0	0				0	0	0	21	0
22	<b>2,500</b>	<b>14,814</b>	<b>85,286</b>	<b>Total Expenses</b>			<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	22	<b>1,315,000</b>
23	72,500	0	0	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2018)</b>			18,250	21,554	21,554	23	26,432
24	0	57,686	131,900	Reserved for future expenditure			129,000	129,000	129,000	24	0
25	<b>75,000</b>	<b>72,500</b>	<b>217,186</b>	<b>TOTAL REQUIREMENTS</b>			<b>167,250</b>	<b>170,554</b>	<b>170,554</b>	25	<b>1,341,432</b>

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

Grants to acquire land and/or conservation easements:

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

**RESERVE FUND:  
 Building Reserve Fund**



3/9/2018

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	Staff Proposed Revisions	
<b>RESOURCES</b>										
1									1	
2	95,336	0	0	Beginning fund balance: Cash on hand (cash basis) or		0	0	0	2	
3	0	163,002	117,768	Beginning fund balance: Working capital (accrual basis)		68,000	68,000	68,000	3	
4	0	0	0	Earning from temporary investments		0	0	0	4	
5	110,376	154,796	0	Transferred from General Fund		160,000	160,000	160,000	5	
6	579	1,348	1,500	Interest		3,000	3,000	3,000	6	
7	0	0	4,000,000	Long-term debt proceeds		4,000,000	4,000,000	4,000,000	7	
8	0	66,853	0	Sale of property		0	0	0	8	
9	<b>206,291</b>	<b>385,999</b>	<b>4,119,268</b>	<b>Total resources, except taxes to be levied</b>		<b>4,231,000</b>	<b>4,231,000</b>	<b>4,231,000</b>	<b>9</b>	
10			0	Taxes necessary to balance		0	0	0	10	
11	0			Taxes collected in year levied		0	0	0	11	
12	<b>206,291</b>	<b>385,999</b>	<b>4,119,268</b>	<b>TOTAL RESOURCES</b>		<b>4,231,000</b>	<b>4,231,000</b>	<b>4,231,000</b>	<b>12</b>	
<b>REQUIREMENTS</b>										
13									13	
14				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>			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	3,600,000	
16	0	0	150,000	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	300,000	300,000	300,000	
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	150	
19	0	0	0	Not Allocated to any Dept.	Debt Service	Building loan principal & interest	230,000	230,000	230,000	
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	<b>43,289</b>	<b>291,463</b>	<b>170,000</b>	<b>Total Expenses</b>			<b>4,130,150</b>	<b>4,130,150</b>	<b>4,130,150</b>	
23	163,002	0	3,949,268	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2018)</b>			90,850	90,850	90,850	
24	0	94,536	0	Reserved for future expenditure			10,000	10,000	10,000	
25	<b>206,291</b>	<b>385,999</b>	<b>4,119,268</b>	<b>TOTAL REQUIREMENTS</b>			<b>4,231,000</b>	<b>4,231,000</b>	<b>4,231,000</b>	

# BUDGET WORKSHEETS



**GENERAL FUND**

Worksheet

Clackamas SWCD

3/9/2018

Historical Data				RESOURCES	Budget for Fiscal Year 2017-18			Staff Proposed Revisions	
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	1,614,200	1	1,465,418
2				Previously levied taxes estimated to be received				2	0
3								3	
4				<b>OTHER RESOURCES</b>				4	
5	7,153	9,307	7,500	Interest income	15,000	15,000	15,000	5	29,803
6	3,851	2,000	0	Grant income to General Fund				6	0
7		287,579	0	Other income				7	1,941
8	50,000	65,040	50,900	OWEB/ODA grant: TA/LMA	50,900	50,900	50,900	8	54,942
9	20,930	21,774	21,774	OWEB/ODA grant: District Operations & Admin	21,744	21,744	21,744	9	23,546
10	1,331	3,337	0	Reimbursements				10	3,500
11	200	2,439	3,300	Rental/donations received re: farm equipment lent out	0	2,000	2,000	11	2,850
12	31,037	43,316	10,750	WeedWise Coop Weed Mgmt Area partners: 4 County	13,750	13,750	13,750	12	16,250
13			13,700	WeedWise Coop Weed Mgmt Area partners: Col Gorge	11,625	11,625	11,625	13	11,000
14			5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000	5,000	5,000	14	5,000
15			431,250	WeedWise CRISP partner: PGE grant	0	0	0	15	0
16			8,500	WeedWise CRISP partner: BLM	7,500	7,500	12,000	16	7,500
17			30,000	WeedWise CRISP partner: Metro	30,000	30,000	30,000	17	30,000
18			8,500	WeedWise Sandy Basin (SBVRC) partner: BLM	7,500	7,500	7,500	18	7,500
19	20,000	0	5,000	Clackamas River Water Providers MOA				19	10,000
20	0	19,000		OACD/NOWC				20	0
21				Placeholder 1				21	
22				Placeholder 2				22	
23				Placeholder 3				23	
24	<b>1,485,868</b>	<b>1,927,384</b>	<b>1,534,559</b>	Total resources, except taxes to be levied	<b>1,763,019</b>	<b>1,765,019</b>	<b>1,783,719</b>	24	<b>1,669,250</b>
25			2,119,195	Taxes necessary to balance	2,225,104	2,226,410	2,221,910	25	2,221,910
26	1,995,555	2,083,179		Taxes collected in year levied				26	
27	<b>3,481,423</b>	<b>4,010,563</b>	<b>3,653,754</b>	<b>TOTAL RESOURCES</b>	<b>3,988,123</b>	<b>3,991,429</b>	<b>4,005,629</b>	27	<b>3,891,160</b>



Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special fund

3/9/2018

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2017-18			Staff Proposed Revisions	
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		
<b>RESOURCES</b>										
1									1	
2	160,058	(86,779)	527,878	Beginning fund balance: Working capital		155,000	155,000	155,000	2	
3	321,942	1,110,000	490,882	Transferred from General Fund		586,250	586,250	586,250	3	
4	18,000		12,830	OWEB Small Grants (combined) revenue for this FY		4,980	4,980	4,980	4	
5	10,364	44,058	0	Other grants and reimbursements		35,000	35,000	35,000	5	
6	20,719		0	SEP funding for projects		0	0	0	6	
7		2,192	0	Interest from bank accounts					7	
8	0		0	Other: BLM CRISP					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	0	12	
13	3,505	0	0	Milk Creek Meadowbrook project grant: DEQ 319		0	0	0	13	
14	627,833	1,178,624	1,031,590	<b>Total resources, except taxes to be levied</b>		781,230	781,230	781,230	14	
15	0	0	0	Taxes necessary to balance					15	
16	0	0	0	Taxes collected in year levied					16	
17	627,833	1,178,624	1,031,590	<b>TOTAL RESOURCES</b>		781,230	781,230	781,230	17	
<b>REQUIREMENTS</b>										
18									18	
19				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>			19	
20	This section left blank. These expenses were recategorized into the W's, lines 28-35	194,557	332,604	Not Allocated to any Dept.	Special Payments	Grants and cost-share to Cooperators	115,253	115,253	115,253	20
21		172,828	220,300	Not Allocated to any Dept.	Special Payments	Grants to Partners	77,175	77,175	77,175	21
22		207,181	215,000	Conservation Services Dept.	Materials & Services	Contracted services	479,010	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	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				24
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			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			Conservation Loans to Cooperators: Water Quality, Water Quantity, Soil Quality & Conservation					35	
36	713,112	625,745	1,001,786	<b>Total Expenses</b> (See note on line 16)		671,438	671,438	671,438	36	
37		49,676	29,804	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2018)		109,792	109,792	109,792	37	
38	(85,279)	503,203	0	Reserved for future expenditure		0	0	0	38	
39	627,833	1,178,624	1,031,590	<b>TOTAL REQUIREMENTS</b>		781,230	781,230	781,230	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.

**SPECIAL REVENUE FUND**  
**Conservation Loans Fund**

Clackamas SWCD

Worksheet

This is a special fund

3/9/2018

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2017-18			Staff Proposed Revisions		
	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				<b>RESOURCES</b>				1			
2			0	Beginning fund balance: Working capital (accrual basis)	176,714	176,714	176,714	2	181,548		
3			134,000	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16	0	0	0	3	0		
4			0	Transferred from General Fund	0	0	0	4	0		
5			41,373	Disbursements from DEQ CWSRF: loan # R22405 conservation projects & equipment loans	0	0	0	5	0		
6			57,000	Disbursements from DEQ CWSRF: loan # R22406 septic repair loans to residential homeowners	100,000	100,000	100,000	6	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	100,000	7	110,800		
8			39,167	Conservation loans: principal received from borrowers	42,369	42,369	42,369	8	43,857		
9			2,168	Conservation loans: interest received from borrowers	2,498	2,498	2,498	9	2,479		
10			0	Septic system repair loans: principal recv'd from borrowers	0	0	0	10	0		
11			0	Septic system repair loans: interest rec'vd from borrowers	0	0	0	11	0		
12			500	Interest from bank accounts				12	0		
13			0					13			
14			0					14			
15			0					15			
16			0					16			
17	0	0	424,208	<b>Total resources, except taxes to be levied</b>	<b>421,581</b>	<b>421,581</b>	<b>421,581</b>	17	<b>438,684</b>		
18				Taxes necessary to balance				18			
19				Taxes collected in year levied				19			
20	0	0	424,208	<b>TOTAL RESOURCES</b>	<b>421,581</b>	<b>421,581</b>	<b>421,581</b>	20	<b>438,684</b>		
21				<b>REQUIREMENTS</b>				21			
22				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>		22			
23			225,000	Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators	100,000	100,000	100,000	23	103,979
24			57,000	Not Allocated to any Dept.	Special Payments	Residential septic system repair loans to homeowners	100,000	100,000	100,000	24	100,000
25			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22405: principal + interest + fees	19,217	19,217	19,217	25	0
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	0	26	0
27			0	Not Allocated to any Dept.	Debt Service	DEQ CWSRF loan # R22407: principal + interest + fees	0	0	0	27	0
28			0						28		
29									29		
30									30		
31									31		
32	0	0	282,000	<b>Total Expenses</b>	<b>219,217</b>	<b>219,217</b>	<b>219,217</b>	32	<b>203,979</b>		
33	0	0	12,208	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-Nov 2018)	77,364	77,364	77,364	33	74,705		
34	0	0	130,000	Reserved for future expenditure	125,000	125,000	125,000	34	160,000		
35	0	0	424,208	<b>TOTAL REQUIREMENTS</b>	<b>421,581</b>	<b>421,581</b>	<b>421,581</b>	35	<b>438,684</b>		

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

3/9/2018

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2017-18			Staff Proposed Revisions
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				
<b>RESOURCES</b>							1			
	72,500	57,686	Beginning fund balance: Working capital (accrual basis)	27,000	27,000	27,000	2	31,432		
	0		Earning from temporary investments				3	0		
75,000	0	27,000	Transferred from General Fund	10,000	13,304	13,304	4	10,000		
	0	600	Interest	1,250	1,250	1,250	5	0		
	0	0	Loan to acquire property	0	0	0		1,300,000		
	0	0	Donations to acquire/maintain land and/or conservation easements				6	0		
	0	131,900	Grants to acquire/maintain land and/or conservation easements	129,000	129,000	129,000	7	0		
<b>75,000</b>	<b>72,500</b>	<b>217,186</b>	<b>Total resources, except taxes to be levied</b>	<b>167,250</b>	<b>170,554</b>	<b>170,554</b>	<b>8</b>	<b>1,341,432</b>		
			Taxes necessary to balance				9			
			Taxes collected in year levied				10			
<b>75,000</b>	<b>72,500</b>	<b>217,186</b>	<b>TOTAL RESOURCES</b>	<b>167,250</b>	<b>170,554</b>	<b>170,554</b>	<b>11</b>	<b>1,341,432</b>		
<b>REQUIREMENTS</b>							12			
			<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>		13			
0	0	0	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements		14	1,300,000		
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	15,000		
0	0	20,000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	5,000	5,000	5,000		
							17			
							18			
							19			
							20			
							21			
<b>2,500</b>	<b>14,814</b>	<b>85,286</b>	<b>Total Expenses</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>22</b>	<b>1,315,000</b>		
72,500	0	0	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2018)</b>			18,250	21,554	21,554	23	26,432
0	57,686	131,900	Reserved for future expenditure	129,000	129,000	129,000	24	0		
<b>75,000</b>	<b>72,500</b>	<b>217,186</b>	<b>TOTAL REQUIREMENTS</b>	<b>167,250</b>	<b>170,554</b>	<b>170,554</b>	<b>25</b>	<b>1,341,432</b>		

Grants to acquire land and/or conservation easements:

**RESERVE FUND**

This fund is authorized and established by resolution in 2007 for the following specified purpose:  
Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD

**Building Reserve Fund  
Worksheet**

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

REVIEW YEAR : **2027**

Clackamas SWCD

3/9/2018

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2017-18			Staff Proposed Revisions
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	
			<b>RESOURCES</b>						1
			Beginning fund balance: Cash on hand (cash basis) or						2
	163,002	117,768	Beginning fund balance: Working capital (accrual basis)			68,000	68,000	68,000	3 3,131
			Earning from temporary investments			0	0	0	4
110,376	154,796	0	Transferred from General Fund			160,000	160,000	160,000	5 125,000
579	1,348	1,500	Interest			3,000	3,000	3,000	6 3,000
		4,000,000	Long-term debt proceeds			4,000,000	4,000,000	4,000,000	7 4,000,000
	66,853		Sale of property			0	0	0	8 0
<b>206,291</b>	<b>385,999</b>	<b>4,119,268</b>	<b>Total resources, except taxes to be levied</b>			<b>4,231,000</b>	<b>4,231,000</b>	<b>4,231,000</b>	<b>9 4,131,131</b>
			Taxes necessary to balance						10
			Taxes collected in year levied						11
<b>206,291</b>	<b>385,999</b>	<b>4,119,268</b>	<b>TOTAL RESOURCES</b>			<b>4,231,000</b>	<b>4,231,000</b>	<b>4,231,000</b>	<b>12 4,131,131</b>
			<b>REQUIREMENTS</b>						13
			<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>				14
1,000	0	20,000	District Operations Dept.	Capital Outlay	Build facilities, improve real property, related costs	3,600,000	3,600,000	3,600,000	15 0
	0	150,000	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	300,000	300,000	300,000	16 200,000
1,914	0	0	District Operations Dept.	Materials & Services	General costs	0	0	0	17 0
	5,379		District Operations Dept.	Materials & Services	Bank fees	150	150	150	18 0
			Not Allocated to any Dept.	Debt Service	Building loan principal & interest	230,000	230,000	230,000	19 0
27,854	Included in line 21	0	Not Allocated to any Dept.	Debt Service	Beavercreek farm loan principal + interest	0			20
12,521	286,084	0	Not Allocated to any Dept.	Debt Service	Beavercreek farm loan pay-off (principal + interest)	0			21
<b>43,289</b>	<b>291,463</b>	<b>170,000</b>	<b>Total Expenses</b>			<b>4,130,150</b>	<b>4,130,150</b>	<b>4,130,150</b>	<b>22 200,000</b>
163,002	0	3,949,268	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-Nov 2018)			90,850	90,850	90,850	23 1,631,131
0	94,536	0	Reserved for future expenditure			10,000	10,000	10,000	24 2,300,000
<b>206,291</b>	<b>385,999</b>	<b>4,119,268</b>	<b>TOTAL REQUIREMENTS</b>			<b>4,231,000</b>	<b>4,231,000</b>	<b>4,231,000</b>	<b>25 4,131,131</b>