

Clackamas SWCD Budget: FY 2018-2019

Proposed budget, April 3, 2018

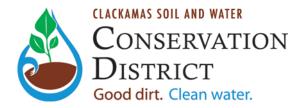
Notes:

- Fiscal year 2018-2019 starts July 1, 2018 and ends on June 30, 2019.
- April 3, 2018: The first meeting of the Budget Committee will be held.
- May 1, 2018: The second meeting of the Budget Committee will be held, and public comment will be accepted.
- May 15, 2018: The Board of Directors will hold a public hearing on the budget.
- May 15, 2018: The Board of Directors may adopt the budget for fiscal year 2018-2019.

Structure of the budget:

- The budget contains five funds: General Fund, Conservation Grants Fund, Conservation Loans Fund, Working Lands Legacy Fund, and Building Reserve Fund.
- General Fund
 - Page 1 of the budget summarizes resources going into the General Fund. Most operating expenses come out of the General Fund.
 - o Page 2 summarizes General Fund requirements by department, and page 3 summarizes General Fund requirements by object classification.
 - Pages 4, 5, 6, 7, 8, and 9 list requirements for the six departments in the General Fund. Those departments are: District Operations;
 Conservation Planning; WeedWise; Education and Outreach; Land Management; and Not Allocated. The Not Allocated department captures costs not easily attributable to other departments.
- Page 10 summarizes resources and requirements for the Conservation Grants Fund. Implementation of conservation practices comes from this resource.
- Page 11 summarizes resources and requirements for the Conservation Loans Fund.
- Page 12 summarizes resources and requirements for the Working Lands Legacy Fund.
- Page 13 summarizes resources and requirements for the Building Reserve Fund.
- Budget worksheets on pages 1W, 10W, 11W, 12W, and 13W may contain additional detail about resources and requirements.
- Historical data is shown on pages 3H, 4H, 5-6-7H, 8H, and 9H. Page numbers correspond to similar pages in the General Fund.

GENERAL FUND



GENERAL FUND: RESOURCES



Page 1

3/28/2018

								Щ,
	Н	istorical Data		Budget for Fiscal Year 2018-19				
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RESOURCE DESCRIPTION	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	1
1				RESOURCES				1
2	1,473,592	938,385		Beginning fund balance: Working capital (accrual basis)	1,083,589	0	0	2
3	0	0	0	Previously levied taxes estimated to be received	0	0	0	3
4	0	0	0		0	0	0	4
5				OTHER RESOURCES				5
6	9,307	7,500	29,803	Interest income	36,000	0	0	6
7	2,000	0	0	Grant income to General Fund 0 0		0	7	
8	287,579	0	1,941	1 Other income 0 0		0	8	
9	86,814	72,674	78,488	OWEB/ODA allocations to SWCDs (combined)	78,488	0	0	9
10	3,337	0	3,500	Reimbursements	0	0	0	10
11	2,439	3,300	2,850	Rental/donations received re: farm equipment lent out	2,850	0	0	11
12	43,316	507,700	77,250	Support from Partners: WeedWise (combined)	83,750	0	0	12
13	19,000	5,000	10,000	Support from Partners: other program work (combined)	0	0	0	13
14	0	0	0	Placeholder 1	0	0	0	14
15	0	0		Placeholder 2	0	0	0	15
16	0	0	0	Placeholder 3	0	0	0	16
17	1,927,384	1,534,559	1,669,250	Total resources, except taxes to be levied	1,284,677	0	0	17
18	0	0	2,221,910			0	0	18
19	2,083,179	2,119,195		Taxes collected in year levied	0	0	0	19
20	4,010,563 3,653,754 3,891,10			TOTAL RESOURCES	3,629,417	0	0	20

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

Page 2

GENERAL FUND: SUMMARY OF REQUIREMENTS



		Historical Data		By Department, and Not Allocated to Any Department	Bud	get for Fiscal Year	2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	344,048	380,230	562,395	District Operations Department	393,689	0	0	2
3	Included in Line 7	Included in line 7	Included in line 7	Conservation Planning Department	487,658	0	0	3
4	Included in line 7	Included in line 7	Included in line 7	WeedWise Department	329,677	0	0	4
5	Included in line 7	Included in line 7	Included in line 7	Education & Outreach Department	181,571	0	0	5
6	0	0	0	Land Management Department	0	0	0	6
7	876,168	1,012,196	1,080,326	Conservation Services Department				7
8	0	0	0	Not Allocated to Any Department	0		0	8
9	1,220,216	1,392,426	1,642,721	TOTAL PERSONNEL SERVICES	1,392,595	0	0	9
10	13.50	15.50	0.00	TOTAL FTE count for FY 18-19 is 15.4	15.40	0.00	0.00	10
11				MATERIALS AND SERVICES				11
12	158,084	204,318	189,190	District Operations Department	97,306	0	0	12
13	Included in line 17	Included in line 17	Included in line 17	Conservation Planning Department	7,000	0	0	13
14	Included in line 17	Included in line 17	Included in line 17	WeedWise Department	32,600	0	0	14
15	Included in line 17	Included in line 17	Included in line 17	Education & Outreach Department	72,020	0	0	15
16	34,002	56,250	36,000	Land Management Department	17,300	0	0	16
17	222,237	268,500	197,000	Conservation Services Dept.				17
18	0	0	0	Not Allocated to Any Department	126,448	0	0	18
19	414,323	529,068	422,190	TOTAL MATERIALS & SERVICES	352,674	0	0	19
20				CAPITAL OUTLAY				20
21	0	5,000	0	District Operations Department	0	0	0	21
22	Included in line 26	Included in line 26	Included in line 26	Conservation Planning Department	0	0	0	22
23	Included in line 26	Included in line 26	Included in line 26	WeedWise Department	0	0	0	23
24	Included in line 26	Included in line 26	Included in line 26	Education & Outreach Department	0	0	0	24
25	0	5,000		Land Management Department	11,000	0	0	25
26	1,845	46,100	0	Conservation Services Dept.				26
27	0	0	0	Not Allocated to Any Department	0	0	0	27
28	1,845	56,100	0	TOTAL CAPITAL OUTLAY	11,000	0	0	28
29				DEBT SERVICE				29
30	0	0	0	Not Allocated to Any Department	0	0	0	30
31	0	0	0	TOTAL DEBT SERVICE	0	0	0	31
32				SPECIAL PAYMENTS				32
33	0	0	190,000	Not Allocated to Any Department	296,000	0	0	33
34	0	0	190,000	TOTAL SPECIAL PAYMENTS	296,000	0	0	34
35				INTERFUND TRANSFERS				35
36	1,110,000	490,882	384,875	Transfers to Conservation Grants Fund	670,375	0	0	36
37	New Fund FY1617	0	0	Transfers to Conservation Loans Fund	0	0	0	37
38	0	27,000	10,000	Transfers to Working Lands Legacy Fund	124,000	0	0	38
39	154,796	0		Transfers to Building Reserve Fund	0 0		0	39
40	1,264,796	517,882	519,875	TOTAL INTERFUND TRANSFERS	794,375	0	0	40
41	0	0	0	OPERATING CONTINGENCY	0	0	0	41
42	30,400	0		Ending balance (prior years)	0	0	0	42
43	1,078,983	832,028	867,256	UNAPPROPRIATED ENDING FUND BALANCE	679,905	0	0	43
44	0	326,250		Reserved for future expenditure	102,868	0	0	44
45	4,010,563	3,653,754		TOTAL REQUIREMENTS	3,629,417	0	0	45

SUMMARY OF REQUIREMENTS

CLACKAMAS SOIL AND WATER
CONSERVATION
DISTRICT
Good dirt. Clean water.

Page 3

						irt. Clean water.	3/28/2018	
	ŀ	Historical Data		By Object Classification	Budg	et for Fiscal Ye	ar 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2		•	•	Salaries, wages, benefits	1,392,595	0	0	2
3	Soo Dogo 2 H: (GF Summary of Reg's	History by Object	TOTAL PERSONNEL SERVICES	1,392,595	0	0	3
		ssification: Historical [
4				Total FTE count for FY 18-19 is 15.4	15.4	0.0	0.0	4
5				MATERIALS AND SERVICES				5
6				Contracted services	70,893	0	0	6
7				Occupancy: Rent, utilities, telecomm, storage, maint.	130,708	0	0	7
8		eneral Fund Summary		Supplies	109,923	0	0	8
9	History by C	bject Classification: H	istorical Data	Training and travel	41,150	0	0	9
10				TOTAL MATERIALS AND SERVICES	352,674	0	0	10
11				CAPITAL OUTLAY				11
12		•	•	Equipment	11,000	0	0	12
13	See Page 3 H: (SE Summary of Reg's	History by Object	Vehicles	0	0	0	13
14	See Page 3 H: GF Summary of Req's History by Object Classification: Historical Data			TOTAL CAPITAL OUTLAY	11,000	0	0	
15				DEBT SERVICE				15
16					0	0	0	16
17	See Page 3 H· (GF Summary of Reg's	History by Object		0	0	0	
18		ssification: Historical [0	0	0	_
19					0	0	0	19
20			1	TOTAL DEBT SERVICE	0	0	0	20
21				SPECIAL PAYMENTS				21
22				Grants to Partners	290,000	0	0	22
23	See Page 3 H: 0	GF Summary of Reg's	History by Object	Scholarships	6,000	0	0	23
24		ssification: Historical [0	0	0	24
25				TOTAL ODECLAL DAVMENTO	0	0	0	25
26				TOTAL SPECIAL PAYMENTS	296,000	0	0	
27				INTERFUND TRANSFERS	070.075			27
28				Transfers to Conservation Grants Fund	670,375	0	0	_
29	See Page 3 H: 0	GF Summary of Reg's	History by Object	Transfers to Conservation Loans Fund	0	0	0	
30		ssification: Historical [Transfers to Working Lands Legacy Fund	124,000	0	0	
31	-			Transfers to Building Reserve Fund	0	0	0	
32				TOTAL INTERFUND TRANSFERS	794,375	0	0	
33	<u> </u>			OPERATING CONTINGENCY	0	0	0	
34	See Page 3 H· (GF Summary of Reg's	History by Object	Ending balance (prior years)	0	0	0	
35		ssification: Historical [UNAPPROPRIATED ENDING FUND BALANCE	679,905	0	0	
36				Reserved for future expenditure	102,868	0	0	
37				TOTAL REQUIREMENTS	3,629,417	0	0	37

GENERAL FUND:

DEPARTMENTS IN THE GENERAL FUND



GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 4

							3/28/2018	
	Hi	istorical Data		District Operations Department	Bud	r 2018-19		
	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	. ,		
1				PERSONNEL SERVICES				1
2				Salaries, wages, benefits	393,689			2
3				TOTAL PERSONNEL SERVICES	393,689	0	0	3
4				Total FTE count for FY 18-19 is 4.0	4.00			4
5				MATERIALS AND SERVICES				5
6				Contracted services	29,600			6
7	Coo Dogo 4 Ll. (Canaral Fund Dagui	iramanta History	Occupancy: Rent, utilities, telecomm, storage, maint.	2,000			7
8		General Fund Requi perations Dept: Hist		Supplies	45,656			8
9	District Of	ocidiono Dept. Tilot	oriodi Bata	Training and travel	20,050			9
10				TOTAL MATERIALS AND SERVICES	97,306	0	0	10
11				CAPITAL OUTLAY				11
12				Equipment	0			12
13				Vehicles	0			13
14				TOTAL CAPITAL OUTLAY	0	0	0	14
15				DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	490,995	0	0	15

GENERAL FUND FORM LB-30 REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 5

	Historical Pate				102.00	3/28/2018				
	Hi	storical Data		Conservation Planning Department	Budget for Fiscal Year 2018-19					
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS Proposed by Budget Officer Cmte		• • • • • • • • • • • • • • • • • • • •	Adopted by Governing Body			
1				PERSONNEL SERVICES				1		
2				Salaries, wages, benefits	487,658			2		
3				TOTAL PERSONNEL SERVICES	487,658	0	0	3		
4				Total FTE for FY 18-19	5.40		70	4		
5				MATERIALS AND SERVICES				5		
6				Contracted services	0			6		
7		was included in Cons		Occupancy: Rent, utilities, telecomm, storage, maint.	0			7		
8		819. See Page 5,6, History: Conservation		Supplies	0		3 73 3 32	8		
9	requirements	Historical Data	il ocivices bept.	Training and travel	7,000			9		
10				TOTAL MATERIALS AND SERVICES	7,000	0	0	10		
11				CAPITAL OUTLAY				11		
12				Equipment	0		6	12		
13				Vehicles	0	3100	5	13		
14			,	TOTAL CAPITAL OUTLAY	0	0	0	14		
15				CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS	494,658	0	0	15		

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 6

							3/28/2018		
	His	storical Data		WeedWise Department	Budget for Fiscal Year 2018-19				
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body		
1				PERSONNEL SERVICES				1	
2				Salaries, wages, benefits	329,677			2	
3				TOTAL PERSONNEL SERVICES	329,677	0	0	3	
4				Total FTE for FY 18-19	4.00			4	
5				MATERIALS AND SERVICES				5	
6				Contracted services	2,000			6	
7	This department v	vas included in Con	servation Services	Occupancy: Rent, utilities, telecomm, storage, maint.	9,300			7	
8	Requirements H	listory: Conservatio	servation Services ,7 H: General Fund n Services Dept	Supplies	11,300			8	
9	. toquii omonto i	Historical Data	сс. т.ссе дера	Training and travel	10,000			9	
10				TOTAL MATERIALS AND SERVICES	32,600	0	0	10	
11				CAPITAL OUTLAY				11	
12				Equipment	0			12	
13				Vehicles	0			13	
14				TOTAL CAPITAL OUTLAY	0	0	0	14	
15				WEEDWISE DEPT. TOTAL REQUIREMENTS	362,277	0	0	15	

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 7

							3/28/2018			
	His	storical Data		Education & Outreach Department		Budget for Fiscal Year 2018-19				
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body			
1				PERSONNEL SERVICES				1		
2			-	Salaries, wages, benefits	181,571			2		
3				TOTAL PERSONNEL SERVICES	181,571	0	0	3		
4				Total FTE for FY 18-19	2.00			4		
5				MATERIALS AND SERVICES				5		
6				Contracted services	29,293			6		
7		vas included in Cons	servation Services ,7 H: General Fund	Occupancy: Rent, utilities, telecomm, storage, maint.	4,300			7		
8		listory: Conservation		Supplies	34,627			8		
9	r toquii omonio i	Historical Data	ii coi vioce Bopt.	Training and travel	3,800			9		
10				TOTAL MATERIALS AND SERVICES	72,020	0	0	10		
11				CAPITAL OUTLAY				11		
12				Equipment	0			12		
13				Vehicles	0			13		
14				TOTAL CAPITAL OUTLAY	0	0	0	14		
15				EDUCATION & OUTREACH DEPT. TOTAL REQUIREMENTS	253,591	0	0	15		

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 8

3/28/2018

								<u> </u>	
	Н	istorical Data		Land Management Department	Budget for Fiscal Year 2018-19				
	Actual 2nd Preceding Year 2015/16	Actual 1st Revised & Receding Year 2016/17 Revised & REQUIREMENTS Revised & REQUIREMENTS Year 2017/18		Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body			
1				PERSONNEL SERVICES				1	
2				Salaries, wages, benefits				2	
3				TOTAL PERSONNEL SERVICES	0	0	0	3	
4				Total FTE for FY 18-19	0.00			4	
5]			MATERIALS AND SERVICES				5	
6				Contracted services	10,000			6	
7	Soo Dogo 9 H: Co	aoral Eund Doguiror	ments History: Land	Occupancy: Rent, utilities, telecomm, storage, maint.	4,000			7	
8	•	ement Dept: Histori	•	Supplies	3,000			8	
9		o	Juliu -	Training and travel	300			9	
10				TOTAL MATERIALS AND SERVICES	17,300	0	0	10	
11				CAPITAL OUTLAY				11	
12				Equipment	11,000			12	
13				Vehicles		·		13	
14				TOTAL CAPITAL OUTLAY	11,000	0	0	14	
15				LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	28,300	0	0	15	

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

FORM LB-30

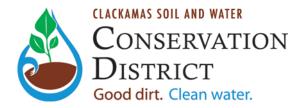
GENERAL FUND REQUIREMENTS NOT ALLOCATED TO A DEPARTMENT



Page 9

	Historical Data			NOT ALLOCATED TO A DEPARTMENT		3/28/2018	<u></u>	
	Н	istorical Data		Not Allocated to Any Department	Bud	get for Fiscal Yea	2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES Not Allocated				1
2		•	•	Salaries, wages, benefits	0			2
3				TOTAL PERSONNEL SERVICES	0	0	0	3
4				Total FTE for FY 18-19 is 0.0	0.00	0.00	0.00	4
5				MATERIALS AND SERVICES Not Allocated				5
6				Contracted services	0			6
7	See Page 9 H: Ge	eneral Fund Require	ments History: Not	Occupancy: Rent, utilities, telecomm, storage, maint.	111,108			7
8				Supplies	15,340			8
9				Training and travel	0			9
10				TOTAL MATERIALS AND SERVICES	126,448	0	0	10
11		Page 9 H: General Fund Requirements Histor Allocated to Any Dept: Historical Data Page 9 H: General Fund Requirements Histor Allocated to Any Dept: Historical Data		CAPITAL OUTLAY Not Allocated	0			11
12				Equipment Vehicles	0			12
13 14				TOTAL CAPITAL OUTLAY	0	0	0	13 14
15				DEBT SERVICE Not Allocated	U		U	15
16				DEBT SERVICE NOT Allocated				16
17								17
18								18
19								19
20				TOTAL DEBT SERVICE	0	0	0	20
21				SPECIAL PAYMENTS Not Allocated				21
22				Grants to Partners (Partners' projects & general support)	290,000			22
23				Scholarships	6,000			23
24								24
25								25
26	See Page 9 H: Ge	eneral Fund Require	ements History: Not	TOTAL SPECIAL PAYMENTS	296,000	0	0	26
27	Allocated	d to Any Dept: Histo	rical Data	INTERFUND TRANSFERS				27
28				Transfers to Conservation Grants Fund	670,375	0	0	28
29				Transfers to Conservation Loans Fund	0	0	0	29
30				Transfers to Working Lands Legacy Fund	124,000	0	0	30
31				Transfers to Building Reserve Fund	0	0	0	31
32				TOTAL INTERFUND TRANSFERS	794,375	0	0	32
33				OPERATING CONTINGENCY	0	0	0	33
34				Ending balance (prior years)				34
				UNAPPROPRIATED ENDING FUND BALANCE (funds needed				
35				from July-November 2019)	679,905	0	0	35
36				Reserved for future expenditure	102,868			36
37				TOTAL REQUIREMENTS NOT ALLOCATED	1,999,596	0	0	37

SPECIAL AND RESERVE FUNDS



SPECIAL REVENUE FUND: CONSERVATION GRANTS FUND



10010010

Page 10

				CONCERVATION CRANTO I CHE			Good dirt. Clean water.		3/28/2018	
	Hi	storical Data					Budg	et for Fiscal Ye	ar 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2	(86,779)	527,878		Beginning fund balance: Working	g capital (accrual basis)		108,415	0	0	2
3	1,110,000	490,882		Transferred from General Fund			670,375		0	3
4	0	12,830		DWEB Small Grants (combined) revenue for this FY			518		0	
5	44,058	0		Other grants and reimbursements SEP funding for projects			0		0	
6	0	0		SEP funding for projects	SEP funding for projects Other funding sources to be combined here: see CGF worksheet lines 7 + 8			<u> </u>	0	
7	0	0					0	-	0	
8	2,192	0		nterest from bank accounts Other			0	-	0	_
9	0	0	10,000	Other			0	0	0	9
10	57,527	See Conservation Loans Fund	See Conservation Loans Fund	Disbursements from DEQ CWSRF: Conservation loan # R22405			See C	onservation Loans	s Fund	10
11	51,626	0		Conservation loans: repayments received from borrowers				T	1 -	11
12	1,178,624	1,031,590	751,019	TOTAL RESOURCES			779,308	0	0	12
13					REQUIREMENTS					13
14				Department (Org. Unit)	Object Classification	Detail				14
15	New dept FY1819	0	0	Conservation Planning Dept.	Materials & Services	Grants, cost-share, and contracted services	232,550	0	0	15
16	New dept FY1819	0	0	WeedWise Dept.	Materials & Services	Grants and contracted services	428,000	0	0	16
17	0	0	0	District Operations Dept.	Materials & Services	Grants and contracted services	0	0	0	17
18	0	0	0				0	0	0	18
19	209,558	314,882	419,000	Conservation Services Dept.	Materials & Services	Contracted services		Dept has been opeginning FY181		19
20	367,385	552,904	213,600	Not Allocated to any Dept.	Special Payments	Grants and cost-share	grants/cost-	ce from OR Dept share managed displayed as M&	in this Fund	20
21	0	134,000	See Conservation Loans Fund	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-fund transfer to Conservation Loans Fund (new fund)	Soci	conservation Loan	o Fried	21
22	48,802	See Conservation Loans Fund	See Conservation Loans Fund	Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators				22
23	625,745	1,001,786		Total Expenses (See note on lin	,		660,550		0	_
24	49,676	29,804	118,419	UNAPPROPRIATED ENDING F	UND BALANCE (funds needed	from July-November 2019)	118,758	0	0	24
25	503,203	0		Reserved for future expenditure			0	0	0	25
26	1,178,624	1,031,590	751,019	TOTAL REQUIREMENTS			779,308	0	0	26

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

FORM LB-10



Page 11

3/28/2018

				CONSERVATION LOANS FUND			Good dirt. Clean water.		3/28/2018	
	Hi	storical Data					Budge	et for Fiscal Ye	ar 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	F	RESOURCES and REQUIRE	EMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2		0	181,548	Beginning fund balance: Wor			166,548	0	0	2
3		134,000		ransferred from Conservation Grants Fund: Conservation loan Borrower repayments made fro art of loan program through 6/30/16			0	0	0	3
4		0		Transferred from General Fu			0	0	0	4
5		41,373			VSRF Ioan # R22405: Conserva		0	0	0	5
6		57,000			VSRF Ioan # R22406: Resident		150,000	0	0	6
7	NEW FUND	150,000			VSRF Ioan # R22407: Conserva	ation loans	100,000	0	0	7
8	NO HISTORY	39,167		Loans: principal received from			26,252	0	0	8
9		2,168	, -	Loans: interest received from	borrowers		2,881	0	0	9
10		500	0	Interest from bank accounts			0	0	0	10
11		0	0				0	0	0	11
12		0	0				0	0	0	12
13		0	0				0	0	0	13 14
14	0	424,208	J	TOTAL RESOURCES			445,681	0	0	15
16	·	424,200	430,004	TOTAL RESOURCES	REQUIREMENTS		445,001	0	J	16
17				Department (Org. Unit)	Object Classification	Detail				17
17				Department (Org. Ont.)	Object Classification	Contracted Services: Conservation				17
18				Conservation Planning Dept.	Materials & Services	loans to borrowers	100,000	0	0	18
				Correct valient Figurining 2 opti	Materials & Services	Contracted Services: Residential	100,000	-	ŭ	10
19				District Operations Dept.	Materials & Services	septic repair loans to borrowers	150,000	0	0	19
	NEW FUND									
20	NO HISTORY	282,000	203 979	Not Allocated to any Dept.	Special Payments	Loans to borrowers	0	0	0	20
21	0	0		Not Allocated to any Dept.		Repayment of DEQ CWSRF loans	0	0	0	21
22	0	0		Not Allocated to any Dept.	Interfund transfers	.,.,	0	0	0	22
23		0	0	, , , , , , , , , , , , , , , , , , , ,			0	0	0	23
24		0	0				0	0	0	24
25	0	282,000	203,979	Total Expenses			250,000	0	0	25
26	0	12,208	74,705	UNAPPROPRIATED ENDIN	G FUND BALANCE (funds nee	eded from July-November 2019)	45,681	0	0	26
27	0	130,000	160,000	Reserved for future expenditu	ıre	,	150,000	0	0	27
28	0	424,208		TOTAL REQUIREMENTS			445,681	0	0	28

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



Page 12

				WORKING LANDS LEGACT TOND			Good dirt. Clean water.		3/28/2018	
	Hi	istorical Data	ı				Budge	et for Fiscal Y	ear 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2	72,500	57,686		Beginning fund balance: W		sis)	41,432	0	0	2
3	0	0			rning from temporary investments			0	0	3
4	0	27,000	10,000	Transferred from General F	und		124,000 1,800	0	0	4
5	0	600		Interest				0	0	
6	0	0			nations to acquire/maintain land and/or conservation easements			0	0	6
7	0	131,900			ants to acquire/maintain land and/or conservation easements			0	0	
8	0	0	1,300,000	Loans to acquire/maintain I	ans to acquire/maintain land and/or conservation easements			0	0	8
9	0	0	0		·			0	0	
10	0	0	0					0	0	
11	72,500	217,186	1,341,432	TOTAL RESOURCES				0	0	11
12					REQUIREMENT	S				12
13				Department (Org. Unit)	Object Classification	Detail				13
14	0	0	1,300,000	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0	0	14
15	14,814	65,286	15,000	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	0	0	0	15
10	0	20,000	_	Land Management Dent	Matariala & Carriaga	Land/easement stewardship & improvements	1.800	0		40
16	0	20,000			Materials & Services Debt Service	Loan principal & interest	160,000	0	0	
17 18	0	0	0	inot Allocated to a Dept.	Dent Selvice	Loan principal & interest	160,000	0	0	
19	0	0	0				0	0	0	
20	0	0	0				0	0	0	
21	0	0	0			 	0	0	0	
22	14,814	85,286	O .	Total Expenses		<u> </u>	161,800	0	0	
23	57,686	74,214			NG FUND BALANCE (fu	nds needed from July-Nov 2019)	5,432	0	0	
24	0.,000			Reserved for future expend	,		100,000	0	0	
25	72,500	217,186		TOTAL REQUIREMENTS			267,232	0	0	

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

Grants to acquire land and/or conservation easements:

	CLACKAMAS SOIL AND WATER
100	Conservation
	DISTRICT
	Good dirt. Clean water.

Page 13

FORM LB-11

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

RESERVE FUND: Building Reserve Fund

									0/20/2010	<u> </u>
	His	storical 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 2018-19			
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RESC	RESOURCES and REQUIREMENTS RESOURCES				Adopted by Governing Body	
1								1		
2	163,002	117,768	3,131	Beginning fund balance: Wo	rking capital (accrual basis	3,931,131	0	0	2	
3	0	0		Earning from temporary inve		0	0	0	3	
4	154,796	0	125,000	Transferred from General Fu	und	0	0	0	4	
5	1,348	1,500	3,000	Interest			60,000	0	0	5
6	0	4,000,000	4,000,000	Long-term debt proceeds			0	0	0	6
7	66,853	0	0	Sale of property			0	0	0	7
8	0	0	0				0	0	0	8
9	0	0	0			0	0	0	9	
10	385,999	4,119,268	4,131,131	OTAL RESOURCES			3,991,131	0	0	10
11					REQUIREMENTS					11
12				Department (Org. Unit)	Object Classification	Detail				12
13	0	20,000	0	District Operations Dept.	Capital Outlay	Build facilities, improve real property, related costs	2,400,000	0	0	13
14	0	150,000	200,000	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	350,000	0	0	14
15	0	0	0	District Operations Dept.	Materials & Services	General costs	0	0	0	15
16	5,379	0	0	District Operations Dept.	Materials & Services	Bank fees	0	0	0	16
17	0	0	0	Not Allocated to any Dept.	Debt Service	Building loan principal & interest	250,000	0	0	17
18	Included in line 21	0	0	Not Allocated to any Dept.	Debt Service	Beavercreek farm loan principal + interest	0	0	0	18
46	206.004	•		Not Allocated to any Deat	Dobt Comice	Beavercreek farm loan pay-off	0	0	0	
19	286,084 291,463	170,000		Total Expenses	t Allocated to any Dept. Debt Service (principal + interest)			0 0	0	19 20
20			·		IO FUND DALANCE #	a recorded from July New 2010)	3,000,000			+
21	0	3,949,268			· · · · · · · · · · · · · · · · · · ·	s needed from July-Nov 2019)	991,131	0	0	21
22	94,536	0		Reserved for future expendit	ture		3, 991,131	0 0	0	
23	385,999	4,119,268	4,131,131	TOTAL REQUIREMENTS	TAL REQUIREMENTS				0	23

BUDGET WORKSHEETS



FORM LB-20 Worksheet

RESOURCES GENERAL FUND Worksheet



Page 1W

							3/28/2018	
	н	istorical Data			Budg	get for Fiscal Yea	r 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RESOURCES	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1	1,473,592	938,385	1,465,418	Beginning fund balance: Working capital (accrual basis)	1,083,589			1
2				Previously levied taxes estimated to be received				2
3								3
4				OTHER RESOURCES				4
5	9,307	7,500		Interest income	36,000			5
6	2,000	0	0	Grant income to General Fund	0			6
7	287,579	0	1,941	Other income	0			7
8	65,040	50,900	54,942	OWEB/ODA grant: TA/LMA	54,942			8
9	21,774	21,774	23,546	OWEB/ODA grant: District Operations & Admin	23,546			9
10	3,337	0	3,500	Reimbursements	0			10
11	2,439	3,300	2,850	Rental/donations received re: farm equipment lent out	2,850			11
12	43,316	10,750	16,250	WeedWise Coop Weed Mgmt Area partners: 4 County	21,250			12
13		13,700	11,000	WeedWise Coop Weed Mgmt Area partners: Col Gorge	12,500			13
14		5,000	5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000			14
15		431,250		WeedWise CRISP partner: PGE grant	0			15
16		8,500		WeedWise CRISP partner: BLM	7,500			16
17		30,000		WeedWise CRISP partner: Metro	30,000			17
18		8,500		WeedWise Sandy Basin (SBVRC) partner: BLM	7,500			18
19	0	5,000	10,000	Clackamas River Water Providers MOA	0			19
20	19,000			OACD/NOWC	0			20
21				Placeholder 1				21
22				Placeholder 2				22
23			4 000 5 = 5	Placeholder 3	1 20 1 2==	-	-	23
24	1,927,384	1,534,559	1,669,250	Total resources, except taxes to be levied	1,284,677	0	0	24
25	0.000.470	0.440.405	2,221,910	Taxes necessary to balance	2,344,740	0	0	25
26	2,083,179	2,119,195	0.004.465	Taxes collected in year levied	0.000.44=			26
27	4,010,563	3,653,754	3,891,160	TOTAL RESOURCES	3,629,417	0	0	27

FORM LB-10 Worksheet

SPECIAL REVENUE FUND

Clackamas SWCD

Conservation Grants Fund
Worksheet

This is a special fund

Page 10 W

1					1					3/28/2018	<u>Ц</u>
Vear 2015/16 Vear 2016/17 Budget Vear 2017/18 RESOURCES Budget Officer Budget Critical Covering Body		Hi	istorical Data					Budge	et for Fiscal Y	ear 2018-19	
2					RES	OURCES and REQUIR	EMENTS			Adopted by Governing Body	,
3	1					RESOURCES					1
4	2	(86,779)	527,878	292,070	Beginning fund balance: Working	g capital		108,415			2
Section Conservation Conservat	3	1,110,000	490,882	384,875	Transferred from General Fund			670,375			3
Conserva ion Planning Dept. Materials & Services Grants to Partners (projects)	1		12,830	14,094	OWEB Small Grants (combined)	revenue for this FY		518			4
New Item in FY1819	5	44,058	0			S					5
New Item in FY1819 Other funding source (to be filled in) O Other	3	0	0	0				0			6
9	7		New item in FY1819					0			7
10 0 0 10,000 10,000 10,000 10,000 10,000 11 57,527 51,628 51,628 51,628 1,021,590 10,000	3		New item in FY1819		Other funding source (to be filled	in)					8
See Conservation Loans Fund See Conservation Loans Fund Loan	9	2,192	0	0	Interest from bank accounts			0			9
See Conservation	0		0	10,000				0			10
Conserva ion loans: principal received from borrowers See Conservation Loans Fund	1		Soo Consorvation	Soo Conconvation			405				11
14 1,178,624 1,031,590 751,019 TOTAL RESOURCES TREQUIREMENTS 16 Department (Org. Unit) Object Classification New dept FY1819 Conserva ion Planning Dept. Materials & Services Grants to Partners (projects) 1,000 New dept FY1819 Conserva ion Planning Dept. Materials & Services Grants to Partners (projects) 4,950 New dept FY1819 Conserva ion Planning Dept. Materials & Services Grants to Partners (projects) 4,950 New dept FY1819 Conserva ion Planning Dept. Materials & Services Grants to Partners (projects) 57,600 New dept FY1819 WeedWise Dept. Materials & Services Grants to Partners (projects) 20,000 New dept FY1819 WeedWise Dept. Materials & Services Grants to Partners (projects) 20,000 New dept FY1819 WeedWise Dept. Materials & Services Contracted services 408,000 District Operations Dept. Materials & Services Grants to Partners (projects) 0 District Operations Dept. Materials & Services Contracted services Ontracted services 0 Zo7,181 215,000 419,000 Conserva ion Services Dept. Materials & Services Contracted services Contracted services 0 Zo7,181 215,000 419,000 Conserva ion Services Dept. Materials & Services Contracted Services Ontracted Services Ontracted Services Contracted Services Ontracted Services Ontracted Services Ontracted Services Contracted Services Contracted Services Ontracted Services Ontracted Services Ontracted Services Contracted Services Ontracted Services O		- ,						See Co	onservation Loa	ns Fund	12
REQUIREMENTS Department (Org. Unit) Object Classification Detail	-					eived from borrowers					13
Department (Org. Unit) Object Classification Detail	4	1,178,624	1,031,590	751,019	TOTAL RESOURCES			779,308	0	0	14
New dept FY1819 Conserva ion Planning Dept. Materials & Services Grants and cost-share to Cooperators (projects) 170,000	5										15
17 New dept FY1819 Conserva ion Planning Dept. Materials & Services Cooperators (projects) 170,000 18 New dept FY1819 Conserva ion Planning Dept. Materials & Services Grants to Partners (projects) 4,950 19 New dept FY1819 Conserva ion Planning Dept. Materials & Services Contracted services 57,600 20 New dept FY1819 WeedWise Dept. Materials & Services Grants to Partners (projects) 20,000 21 New dept FY1819 WeedWise Dept. Materials & Services Contracted services 408,000 22 0 0 0 District Operations Dept. Materials & Services Grants to Partners (projects) 0 23 0 0 0 District Operations Dept. Materials & Services Grants to Partners (projects) 0 24 0 0 District Operations Dept. Materials & Services Contracted services 0 25 207,181 215,000 419,000 Conserva ion Services Dept. Materials & Services Contracted services 26 2,377 4,000 Included in line 28 Conserva ion Services Dept. Materials & Services CRISP partnership Conservation Services Dept has been discontinued beginning FY1819.	6				Department (Org. Unit)	Object Classification					16
17 Conserva ion Planning Dept. Materials & Services Cooperators (projects) 170,000			New dept FY1819								
19 New dept FY1819 Conserva ion Planning Dept. Materials & Services Contracted services 57,600 20 New dept FY1819 WeedWise Dept. Materials & Services Grants to Partners (projects) 20,000 21 New dept FY1819 WeedWise Dept. Materials & Services Contracted services 408,000 22 0 0 0 District Operations Dept. Materials & Services Grants to Partners (projects) 0 23 0 0 0 District Operations Dept. Materials & Services Contracted services 0 24 Contracted services 0 25 207,181 215,000 419,000 Conserva ion Services Dept. Materials & Services Contracted services 26 2,377 4,000 Included in line 28 Conserva ion Services Dept. Materials & Services Milk Creek Meadowbrook project discontinued beginning FY1819.	_	+			<u> </u>		' ' ' '	-,			17
New dept FY1819 WeedWise Dept. Materials & Services Grants to Partners (projects) 20,000	-		•		ů .		" ,	,			18
New dept FY1819 WeedWise Dept. Materials & Services Contracted services 408,000	9		·		ŭ i			57,600			19
22 0 0 0 0 District Operations Dept. Materials & Services Grants to Partners (projects) 0 0 0 District Operations Dept. Materials & Services Contracted services 0 0 0 0 District Operations Dept. Materials & Services Contracted services 0 0 0 0 0 District Operations Dept. Materials & Services Contracted services 0 0 0 0 District Operations Dept. Materials & Services Contracted services 0 District Operation Services Dept. Materials & Services Contracted services Contracted services Dept. Materials & Services Dept. Dept. Materials & Services Dept. Dept	0				I I		Grants to Partners (projects)	- ,			20
23 0 0 0 District Operations Dept. Materials & Services Contracted services 0 24 25 207,181 215,000 419,000 Conserva ion Services Dept. Materials & Services Contracted services 26 2,377 4,000 Included in line 28 Conserva ion Services Dept. Materials & Services Milk Creek Meadowbrook project 27 95,882 Included in line 28 Conserva ion Services Dept. Materials & Services CRISP partnership	1		New dept FY1819		I I	Materials & Services		408,000			21
24 207,181 215,000 419,000 Conserva ion Services Dept. Materials & Services Contracted services 26 2,377 4,000 Included in line 28 Conserva ion Services Dept. Materials & Services Milk Creek Meadowbrook project 27 95,882 Included in line 28 Conserva ion Services Dept. Materials & Services CRISP partnership Conservation Services Dept has been discontinued beginning FY1819.	2	0	0	0	District Operations Dept.	Materials & Services	Grants to Partners (projects)	0			22
25 207,181 215,000 419,000 Conserva ion Services Dept. Materials & Services Contracted services 26 2,377 4,000 Included in line 28 Conserva ion Services Dept. Materials & Services Milk Creek Meadowbrook project 27 95,882 Included in line 28 Conserva ion Services Dept. Materials & Services CRISP partnership Conservation Services Dept has been discontinued beginning FY1819.	3	0	0	0	District Operations Dept.	Materials & Services	Contracted services	0			23
26 2,377 4,000 Included in line 28 Conserva ion Services Dept. Materials & Services Milk Creek Meadowbrook project 27 95,882 Included in line 28 Conserva ion Services Dept. Materials & Services CRISP partnership Conservation Services Dept has been discontinued beginning FY1819.	4							0			24
26 2,377 4,000 included in line 28 Conservation Services Dept. Materials & Services Milk Creek Meadowbrook project discontinued beginning FY1819. 27 95,882 Included in line 28 Conservation Services Dept. Materials & Services CRISP partnership discontinued beginning FY1819.	5	207,181	215,000	419,000	Conserva ion Services Dept.	Materials & Services	Contracted services	Conconvotio	n Consissa Da	nt has been	25
27 95,882 Included in line 28 Conserva ion Services Dept. Materials & Services CRISP partnership	6	2,377	4,000	Included in line 28	Conserva ion Services Dept.	Materials & Services	Milk Creek Meadowbrook project				26
Counts and and should be and a	7		95,882	Included in line 28	Conserva ion Services Dept.	Materials & Services	CRISP partnership	uiscontin	ueu begiiiiiig	F 1 10 19.	27
Grants and cost-share to New guidance from OR Dept of Revenue			•		•		Grants and cost-share to	New guidanc	e from OR De	pt of Revenue	
28 194,557 332,604 120,000 Not Allocated to any Dept. Special Payments Cooperators grants/cost-share managed in this Func	8	194,557	332,604	120,000	Not Allocated to any Dept.	Special Payments	Cooperators				
29 172,828 220,300 93,600 Not Allocated to any Dept. Special Payments Grants to Partners should be displayed as M&S by Dept	9	172,828	220,300	93,600	Not Allocated to any Dept.	Special Payments	Grants to Partners	should b	e displayed as	M&S by Dept	t. 29
See Conservation Loans Fund See Conservation Loans Fund Not Allocated to any Dept. Transfers: Inter-fund transfer to Conservation Loans Fund (new fund) See Conservation Loans Fund	0		134,000		Not Allocated to any Dept.			Son Co	onconvotion Loo	no Eund	30
See Conservation Loans Fund Se	1	48,802		Loans Fund	, ,		Conservation loans to Cooperators	366 00	Jiiger Valion Lua	no i unu	31
32 625,745 1,001,786 632,600 Total Expenses (See note on line 16) 660,550 0 0	2	625,745	1,001,786	632,600	Total Expenses (See note on lin	ne 16)		660,550	0	0	32
33 49,676 29,804 118,419 UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2019) 118,758 0 0	3	49,676	29,804	118,419	UNAPPROPRIATED ENDING F	UND BALANCE (funds need	led from July-November 2019)	118,758	0	0	33
34 503,203 0 0 Reserved for future expenditure 0 0 0	4	503,203	0	0	Reserved for future expenditure		•	0	0	0	34
			1.031.590					779.308		0	

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

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

FORM LB-10 Worksheet

SPECIAL REVENUE FUND

Page 11 W

Conservation Loans Fund

Clackamas SWCD

Worksheet

This is a special fund

3/28/2018

	H	istorical Data					Budge	et for Fiscal Ye	ar 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RI	ESOURCES and REQUIR	EMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2		0	181,548	Beginning fund balance: World			166,548			2
						oan Borrower repayments made from				
3		134,000		start of loan program through						3
4		0		Transferred from General Fur			0			4
5		41,373			VSRF Ioan # R22405: Conserva		0	0	0	_
6	-	57,000			VSRF Ioan # R22406: Residen i		150,000 100,000			6
7		150,000			oursements from DEQ CWSRF loan # R22407: Conserva ion loans servation loans: principal received from borrowers					7
8	NEW FUND NO HISTORY	39,167								8
9	NO HISTORY	2,168	, .		servation loans: interest received from borrowers ic system repair loans: principal recv'd from borrowers					9
10		0					1,985			10
11		0	0	Septic system repair loans: in	terest rec'vd from borrowers		1,197			11
12		500		Interest from bank accounts						12
13	-	0								13
14 15	-	0								14 15
-	-	0								_
16 17	0	424.208	120 601	TOTAL RESOURCES	OTAL DESCRIBES				0	16 17
18	U	424,200	430,004	TOTAL RESCORCES	REQUIREMENTS		445,681	0		18
19				Department (Org. Unit)	Object Classification	Detail				19
				zopanamone (org. orm.)	Cajour Stadomoution	Contracted Services: Conservation				1.0
20				Conservation Planning Dept.	Materials & Services	loans to borrowers	100,000			20
						Contracted Services: Residential				
21				District Operations Dept.	Materials & Services	septic repair loans to borrowers	150,000			21
22	NEW FUND	225,000	103.979	Not Allocated to any Dept.	Special Payments	Conserva ion loans to borrowers	0	0	0	22
23	NO HISTORY	57,000		Not Allocated to any Dept.	Special Payments	Septic repair loans to borrowers	0	0	0	
		,			.,	DEQ CWSRF loan # R22405:	-	-		
2.4		0	_	Not Allocated to any Dept.	Dobt Sonios (long term debt)	principal + interest + fees	0			٠,
24		0	0	inot Anocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22406:	<u> </u>			24
25		0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	principal + interest + fees	0			25
20		U	0	Not Allocated to any Dept.	Debt dervice (long-term debt)	DEQ CWSRF loan # R22407:	0			120
26			n	Not Allocated to any Dept.	Debt Service (long-term debt)	principal + interest + fees	0			26
27		0	0	Not Allocated to any Dept.	Interfund transfers	principal i litterest i lees	0			27
28		U		Tiot / moduled to diff Dept.	Interially framsiers		0			28
29						<u> </u>				29
30										30
31	0	282,000	203,979	Total Expenses	I		250,000	0	0	
32	0	12,208		Total Expenses UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019)		ded from July-Nov 2019)	45,681	0	0	
33	0	130,000		Reserved for future expenditu			150,000		Ŭ	33
34	0	424,208	,	TOTAL REQUIREMENTS				0	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.

FO	RI	ИI	B-10) W	orks	sheet

SPECIAL REVENUE FUND

Page 12 W

Worksheet

					Worksheet		Clackamas	SWCD	3/28/2018	
	Н	istorical Data					Budge	et for Fiscal Y	ear 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RES	OURCES and REQU	IREMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2	72,500	57,686	31,432	Beginning fund balance: Wo	rking capital (accrual basi	s)	41,432			2
3	0				ning from temporary investments					3
4	0	27,000	10,000	Transferred from General Fu						4
5	0	600	0	Interest			1,800			5
6	0			Donations to acquire/mainta	in land and/or conservation	n easements	0			6
7	0	131,900	0	Grants to acquire/maintain la	and and/or conservation e	100,000			7	
8			1,300,000	Loans to acquire/maintain la	ind and/or conservation ea	0			8	
9					·					9
10										10
11	72,500	217,186	1,341,432	TOTAL RESOURCES	TAL RESOURCES				0	11
12					REQUIREMENTS					12
13				Department (Org. Unit)	Object Classification	Detail				13
14	0		1,300,000	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements				14
15	14,814	65,286	15,000	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees				15
						Land/easement stewardship &				
16	0	20,000	0	Land Management Dept.	Materials & Services	improvements	1,800			16
17				Not Allocated to any Dept.	Debt Service	Loan principal & interest	160,000			17
18										18
19										19
20										20
21							161,800			21
22	14,814	85,286		Total Expenses				0	0	22
23	57,686	74,214	26,432	UNAPPROPRIATED ENDIN	NAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019)				0	23
24	0	57,686		Reserved for future expendi	ture		100,000 267,232			24
25	72,500	217,186	1,341,432	TOTAL REQUIREMENTS					0	25

Grants to acquire land and/or conservation easements:

FORM LB-11 Worksheet

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

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

RESERVE FUND

Building Reserve Fund Worksheet

Page 13 W

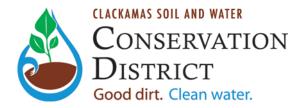
Year this reserve fund will be reviewed to be continued or abolished. Date can not be more that 10 years after establishment.

REVIEW YEAR : 2027

Clackamas SWCD

	making capital impro	overnerits to propert	ly of COWCD			Ciackailias 3	3/26/2016			
	Н	istorical Data					Budg	jet for Fiscal Yea	2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	F	RESOURCES and REQUIR	EMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2	163,002	117,768		Beginning fund balance: Wo			3,931,131			2
3					arning from temporary investments					3
4	154,796	0	125,000	Transferred from General Fu	ansferred from General Fund					4
5	1,348	1,500	3,000	Interest						5
6		4,000,000		Long-term debt proceeds		0			6	
7	66,853		0	Sale of property		0			7	
8										8
9							3,991,131	0		9
10	385,999	4,119,268	4,131,131	TOTAL RESOURCES					0	10
11				REQUIREMENTS						11
12				Department (Org. Unit)	Object Classification	Detail				12
						Build facilities, improve real				
13	0	20,000	0	District Operations Dept.	Capital Outlay	property, related costs	2,400,000			13
						Build facilities, improve real				
14	0	150,000		District Operations Dept.	Materials & Services	property, related costs	350,000			14
15	0	0		District Operations Dept.	Materials & Services	General costs	0			15
16	5,379			District Operations Dept.	Materials & Services	Bank fees	0			16
17			0	Not Allocated to any Dept.	Debt Service	Building loan principal & interest	250,000			17
		_			.	Beavercreek farm loan principal +				
18	Included in line 21	0		Not Allocated to any Dept.	Debt Service	interest				18
		_				Beavercreek farm loan pay-off				
19	286,084	0		Not Allocated to any Dept.	Debt Service	(principal + interest)				19
20	291,463	170,000	,	Total Expenses			3,000,000	0	0	-
21	0	3,949,268	, ,		'	needed from July-November 2019)	991,131	0	0	21
22	94,536	0		Reserved for future expendi	ture		0			22
23	385,999	4,119,268	4,131,131	TOTAL REQUIREMENTS			3,991,131	0	0	23

BUDGET HISTORICAL SHEETS



Page 3 H

GENERAL FUND SUMMARY OF REQUIREMENTS HISTORY

CONSERVATION
DISTRICT
Good dirt. Clean water.

Precet 20 1 2 3 4 5	ual 2nd ding Year 15/16 880,519	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	By Object Classification: Historical Data REQUIREMENTS	Proposed by Budget Officer	Revised by Budget	Adopted by	
Precei 20 1 2 3 4 5	ding Year 15/16 880,519		Budget Year	REQUIREMENTS				
3 4 5					Budget Officer	Cinite	Governing Body	
3 4 5				PERSONNEL SERVICES				1
4 5		972,975	1,262,135	Salaries, wages, benefits				2
5	84,792	102,732	115,743	Payroll liabilities (District share of taxes)				3
	198,225	212,018		Employee benefits	See Page 3:	See Page 3:		4
	56,680	65,586	0	Deferred compensation - Employer contribution	General Fund	General Fund	See Page 3: Genera	5
7	0	0 39,115	0	Temporary employees & interns COLAs and merit increases for staff	Summary of Requirements by	Summary of Requirements by	Fund Summary of Requirements by	6
8	0	39,115	0	Congeniated absences (annual leave)	Object	Object	Object Classification	7 8
9	0	0	0	Salary adjustments (includes related taxes & def comp)	Classification	Classification	-	9
	,220,216	1,392,426	1,642,721	TOTAL PERSONNEL SERVICES				10
11	13.50	15.50	15.40	Total FTE count for FY 18-19 is 15.4				11
12		10100	10110	MATERIALS AND SERVICES				12
13	123,824	166,158	112,430	Contracted services				13
	- ,-		,					
14	24,514	55,000	7,240	Partner support				14
15	102,213	103,920	132,480	Occupancy: Rent, utilities, telecomm, storage, maint.				15
16	18,777	23,640	17,000	Fuel/maint/repair of District vehicles/equipment				16
17	7,480	10,400	13,500	Meetings, workshops, events	See Page 3:	See Page 3:		17
18	11,244	16,200	18,110	Insurance	General Fund	General Fund	See Page 3: Genera	18
19	32,271	42,400	42,625	Supplies	Summary of	Summary of	Fund Summary of	19
20	22,485	25,600		Printing, publication	Requirements by	Requirements by	Requirements by	20
21	32,202	33,200		Dues, subscriptions, licenses	Object Classification	Object Classification	Object Classification	21
22	20,287	31,200		Training and travel				22 23
23	15,543	14,850	19,250	Staff & Director expenses				23
24	29	0	0	Volunteer/cooperator recognition				24
25	3,454	2,500	0	Bank fees, interest paid				25
26	0	4,000 529.068	0 422.190	Scholarships TOTAL MATERIALS AND SERVICES				26 27
	414,323	529,068	422,190					
28	0	0	0	CAPITAL OUTLAY Equipment				28 29
30	1,039	10,000	0	Office equipment/capitalized building repairs	See Page 3: GF	See Page 3: GF	See Page 3: GF	30
31	806	13,100	0	Field equipment	Summary of Requirements by	Summary of Requirements by	Summary of	31
32	000	33,000	0	Vehicles	Object	Object	Requirements by	32
33	1,845	56,100	0	TOTAL CAPITAL OUTLAY	Classification	Classification	Object Classification	33
34	.,		-	DEBT SERVICE				34
35	0	0	0		0 0 0-05	0 D 0 - OF		35
36	0	0	0		See Page 3: GF Summary of	See Page 3: GF Summary of	See Page 3: GF	36
37	0	0	0		Requirements by	Requirements by	Summary of Requirements by	37
38	0	0	0		Object	Object	Object Classification	38
39	0	0	0	TOTAL DEBT SERVICE	Classification	Classification	,	39
40				SPECIAL PAYMENTS				40
41	0	0	184,000	Grants to Partners	See Page 3: GF	See Page 3: GF	0 0 0	41
42	0	0	6,000	Scholarships	Summary of	Summary of	See Page 3: GF Summary of	42
43	0	0	0		Requirements by	Requirements by	Requirements by	43
44	0	0	0		Object Classification	Object Classification	Object Classification	44
45	0	0	190,000	TOTAL SPECIAL PAYMENTS	2.400040011	_1000111000011		45
46	440.000	/00.005	6010=	INTERFUND TRANSFERS				46
	,110,000	490,882	384,875	Transfers to Conservation Grants Fund	See Page 3: GF	See Page 3: GF	See Page 3: GF	47
1.0	nd FY1617	0	0	Transfers to Conservation Loans Fund	Summary of	Summary of	Summary of	48
49	0	27,000	10,000	Transfers to Working Lands Legacy Fund	Requirements by Object	Requirements by Object	Requirements by	49
	154,796	0	125,000	Transfers to Building Reserve Fund	Classification	Classification	Object Classification	
	,264,796	517,882	519,875	TOTAL INTERFUND TRANSFERS				51
52	0	0		OPERATING CONTINGENCY	See Page 3: GF	See Page 3: GF	See Page 3: GF	52
50	30,400	0		Ending balance (prior years)	Summary of	Summary of	See Page 3: GF Summary of	53 54
53	070.000							E /
54 1,	,078,983	832,028	,	UNAPPROPRIATED ENDING FUND BALANCE	Requirements by	Requirements by	Requirements by	_
54 1, 55	,078,983 0 , 010,563	832,028 326,250 3,653,754	249,118	Reserved for future expenditure TOTAL REQUIREMENTS	Object Classification	Object Classification		-

FORM LB-30	GENERAL FUND REQUIREMENTS	Page 4 H
------------	---------------------------	----------

				HISTORY	Clackamas SV	VCD	3/28/2018	7
	н	istorical Data		District Operations Dept: Historical Data	Budg	et for Fiscal Yea	ar 2018-19	•
	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	222,386	265,687		Salaries and wages				2
3	47,888	28,072		Payroll liabilities (District share of taxes)				3
4	59,735	56,968	88,582	Employee benefits				4
5	14,039	18,027	Incl. in line 2	Deferred compensation - Employer contribution	See Page 4: General	See Page 4:	See Page 4:	5
6	0	0		Temporary Employees & Interns	Fund Requirements	General Fund Requirements	General Fund Requirements	6
7	0	11,476		COLAs and merit increases for staff (incl taxes & def comp)	Allocated To District	Allocated To District	Allocated To District	_t 7
8		0		Compensated absences (annual leave)	Operations Dept.	Operations Dept.	Operations Dept	8
9				Salary adjustments (includes related taxes & def comp)				9
10			562,395	TOTAL PERSONNEL SERVICES				10
11	3.50	4.00	4.00	Total FTE				11
12				MATERIALS AND SERVICES				12
13	68,806	88,058	50,000	Contracted services				13
14	374	15,000		Partner support				14
15	23,836	25,820	43,200	Occupancy: Rent, utilities, telecomm, storage, maint.				15
16	9,197	11,940	15,000	Fuel/maint/repair of District vehicles/equipment				16
17	0	4,000	500	Meetings, workshops, events				17
18	8,675	9,000	2,950	Insurance		See Page 4:	See Page 4:	18
19	7,638	7,000	31,500	Supplies & non-capitalized equipment	See Page 4: General	General Fund	General Fund	19
20	5,184	4,000	1,500	Printing, publication	Fund Requirements Allocated To District	Requirements	Requirements	20
21	13,807	15,000	16,240	Dues, subscriptions, licenses	Operations Dept.	Allocated To District	Allocated To District	21
22	7,617	13,000	12,000	Staff & Director training		Operations Dept.	Operations Dept.	22
23	9,467	9,000	14,200	Staff & Director expenses				23
24	29	0	0	Volunteer/Board/staff/cooperator recognition				24
25	3,454	2,500	0	Bank fees, interest paid				25
26	0	0		Scholarships				26
27	158,084	204,318	189,190	TOTAL MATERIALS AND SERVICES				27
28				CAPITAL OUTLAY				28
29	0	5,000		Office equipment		0.5.	0 0	29
30	0	0		Field equipment	See Page 4: General	See Page 4: General Fund	See Page 4: General Fund	30
31	0	0		Vehicles	Fund Requirements	Requirements	Requirements	31
					Allocated To District	Allocated To District	Allocated To District	t
	ا ۾	F 000		TOTAL CARITAL CUTLAN	Operations Dept.	Operations Dept.	Operations Dept.	
32	0	5,000	0	TOTAL CAPITAL OUTLAY				32
33	502,132	589,548	751,585	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	ĺ			33

	FORM LB-30			GENERAL FUND REQUIREMENTS			Page 5,6,7 H		
				HISTORY	Clackamas S	SWCD	3/28/2018	<u>[</u>	
	His	storical Data		Conservation Services Dept: Historical Data	Bud	get for Fiscal Ye	ear 2018-19		
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body		
1				PERSONNEL SERVICES				1	
2	658,133	707,288	904,065	Salaries and wages				2	
3	36,904	74,660	0	Payroll liabilities (District share of taxes)				3	
4	138,490	155,050	176,261	Employee benefits	Beginning with FY 1819, the Conservation Services I				
5	42,641	47,559	Incl. in line 2	Deferred compensation - Employer contribution		and is now divided i		5	
6	0	0		Temporary employees & interns	departments: Con	servation Planning D	ept, WeedWise Dept,	, 6	
7	0	27,639		COLAs and merit increases for staff (incl taxes & def comp)		& Outreach Dept. S		7	
8	0 0 Compensated absences (annual leave) 0 0 Salary adjustments (includes related taxes & def comp)					quirements Allocated he relevant departme	To a Department for	8	
9	0	0		Salary adjustments (includes related taxes & def comp)	1	ne reievant departme	ent.	9	
10	876,168	1,012,196	1,080,326	TOTAL PERSONNEL SERVICES				10	
11	10.00	11.50	11.40	Total FTE				11	
12				MATERIALS AND SERVICES				12	
13	37,231	50,000	29,430	Contracted services				13	
14	24,140	40,000	5,140	Partner support				14	
15	73,311	74,200	89,280	Occupancy: Rent, utilities, telecomm, storage, maint.				15	
16	6,047	6,700	0	Fuel/maint/repair of District vehicles/equipment				16	
17	7,480	6,400	13,000	Meetings, workshops, events				17	
18	2,569	7,200		Insurance	0 0		tion Services Dept is	10	
19	17,065	20,400	10,175	Supplies & non-capitalized equipment		and is now divided in	nto the following ept, WeedWise Dept,	19	
20	17,301	21,600	8,700	Printing, publication		& Outreach Dept. S		20	
21	18,395	18,200	10,115	Dues, subscriptions, licenses			To a Department for	21	
22	12,670	18,200	11,000	Staff & Director training	t	he relevant departme	ent.	22	
23	6,028	5,600	5,000	Staff & Director expenses				23	
24	0	0	0	Volunteer/cooperator recognition				24	
25	0	0	0	Bank fees, interest paid				25	
26	0	0	0					26	
27	222,237	268,500	197,000	TOTAL MATERIALS AND SERVICES				27	
28				CAPITAL OUTLAY				28	
29	1,039	5,000	0	Office equipment				29	
					Can Damas E O 7:	Conoral Fund Dami	nomente Allegato - T-		
30	806	8,100	0	Field equipment		nent for the relevant	rements Allocated To department	30	
31	0	33,000	0	Vehicles	a Doparu			31	
32	1,845	46,100	0	TOTAL CAPITAL OUTLAY				32	
33	,			CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS				33	

FORM LB-30				GENERAL FUND REQUIREMENTS		Page 8 H		
				HISTORY	Clackamas SV	3/28/2018		
Historical Data				Land Management Dept: Historical Data	Budget for Fiscal Year 2018-19			
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2			0	Salaries and wages				2
3			0	Payroll liabilities (District share of taxes)				3
4			0	Employee benefits	See Page 8: General Fund	See Page 8: General Fund Requirements Allocated To Land Management Dept.	See Page 8: General Fund Requirements Allocated To Land Management Dept.	4
5			Incl. in line 2	Deferred compensation - Employer contribution				5
6			0	Temporary employees & interns				6
7			0	COLAs and merit increases for staff (incl taxes & def comp)	Requirements Allocated To Land			7
8			0	Compensated absences (annual leave)	Management Dept.			8
9			0	Salary adjustments (includes related taxes & def comp)	3			9
10	0	0	0	TOTAL PERSONNEL SERVICES				10
11	0.00	0.00	0.00	Total FTE count for FY 18-19 is 0.0				11
12				MATERIALS AND SERVICES				12
13	17,787	28,100	33,000	Contracted services				13
14	0			Partner support	1			14
15	5,066	3,900		Occupancy: Rent, utilities, telecomm, storage, maint.				15
16	3,533	5,000	2,000	Fuel/maint/repair of District vehicles/equipment				16
17	0			Meetings, workshops, events				17
18	0			Insurance				18
19	7,568	15,000	950	Supplies & non-capitalized equipment	0 5 0	See Page 8: General Fund Requirements Allocated To Land Management Dept.	See Page 8: General Fund Requirements Allocated To Land Management Dept.	19
20	0			Printing, publication	See Page 8: General Fund			20
21	0			Dues, subscriptions, licenses	Requirements			21
22	0			Staff & Director training	Allocated To Land			22
23	48	250	50	Staff & Director expenses	Management Dept.			23
24	0			Volunteer/cooperator recognition				24
25	0			Bank fees, interest paid				25
26	0	4,000	Moved to "Not Allocated to Any Dept: Special Payments"	Scholarships				26
27	34,002	56,250	36,000	TOTAL MATERIALS AND SERVICES				27
28				CAPITAL OUTLAY				28
29	0			Office equipment	See Page 8:	See Page 8:	See Page 8:	29
30	0	5,000	0	Field equipment	General Fund	General Fund	General Fund	30
31	0			Vehicles	Requirements	Requirements	Requirements	31
32	0	5,000	0	TOTAL CAPITAL OUTLAY	Allocated To Land Management Dept.	Allocated To Land Management Dept.	Allocated To Land Management Dept.	32
33	34,002	61,250	36,000	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS				33

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

FORM LB-30	GENERAL FUND REQUIREMENTS HISTORY	Page 9 H		
		Clackamas SWCD	3/28/2018	

				•	Clackamas SWCD		3/28/2018	
Historical Data				Not Allocated to Any Department: Historical Data	Budget for Fiscal Year 2018-19			
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Revised by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES Not Allocated				1
2				Salaries, wages, benefits	See Page 9:	See Page 9:	See Page 9:	2
3	0	0	0	TOTAL PERSONNEL SERVICES	General Fund Requirements Not	General Fund Requirements	General Fund Requirements Not	3
					Allocated to a	Not Allocated to	Allocated to a	1
4					Dept	a Dept	Dept	4
5				MATERIALS AND SERVICES Not Allocated				5
6				Contracted services	See Page 9:	See Page 9:	See Page 9:	6
7				Occupancy: Rent, utilities, telecomm, storage, maint.	General Fund	General Fund	General Fund	7
8				Supplies	Requirements Not		Requirements Not	
9	•			Training and travel	Allocated to a Dept	Not Allocated to a Dept	Allocated to a Dept	9
10	0	0	0	TOTAL MATERIALS AND SERVICES	- 5 p. 1	5 = 5pt		10
11				CAPITAL OUTLAY Not Allocated Equipment				11
13				Vehicles	See Page 9	See Page 9	See Page 9	13
14	0	0	0	TOTAL CAPITAL OUTLAY	occ r age c	ccc r age o	occ i age o	14
15	-			DEBT SERVICE Not Allocated				15
16		0	0		See Page 9:	See Page 9:	See Page 9:	16
17					General Fund	General Fund	General Fund	17
18					Requirements Not	Requirements	Requirements Not	t 18
19					Allocated to a	Not Allocated to	Allocated to a	19
20	0	0	0	TOTAL DEBT SERVICE	Dept	a Dept	Dept	20
21			404.000	SPECIAL PAYMENTS Not Allocated				21
22		000.11	184,000	Grants to Partners	-			22
23		See Page 8 H: General Fund Requirements History: Land Mgmt Dept Historical Data	6.000	Scholarships	See Page 9: General Fund Requirements Not Allocated to a	See Page 9: General Fund Requirements Not Allocated to	See Page 9: General Fund Requirements Not Allocated to a	ot 23
24			,,,,,,,,		Dept	a Dept	Dept	24
25								25
26	0	0	190,000	TOTAL SPECIAL PAYMENTS				26
27				INTERFUND TRANSFERS				27
28	1,110,000	490,882		Transfers to Conservation Grants Fund				28
29	New Fund FY1617	0	0	Transfers to Conservation Loans Fund	1			29
30 31	0 154.796	27,000	10,000 125,000	Transfers to Working Lands Legacy Fund Transfers to Building Reserve Fund	See Page 9:	See Page 9:	See Page 9:	30
31	1,264,796	517,882	519,875	TOTAL INTERFUND TRANSFERS	General Fund	General Fund	General Fund	31
33	1,204,130	311,002	313,073	OPERATING CONTINGENCY	Requirements Not	Requirements	Requirements Not	
34	30,400			Ending balance (prior years)	Allocated to a	Not Allocated to	Allocated to a	34
35	1,078,983	832,028	867,256	UNAPPROPRIATED ENDING FUND BALANCE	Dept	a Dept	Dept	35
36	,,- 3	326,250		Reserved for future expenditure	1			36
37	2,374,179	1,676,160	,	TOTAL REQUIREMENTS NOT ALLOCATED	1			37
٥,	_,3,	.,5. 5,150	.,020,240	1	I			, J