



# Clackamas SWCD Budget: FY 2018-2019

**APPROVED budget, May 1, 2018**

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## 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 was held.
- May 1, 2018: The second meeting of the Budget Committee was held and public comment was 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.
  - 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**



5/1/2018

Historical Data				RESOURCE DESCRIPTION	Budget for Fiscal Year 2018-19			
Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				<b>RESOURCES</b>				1
2	1,473,592	938,085	1,465,418	Beginning fund balance: Working capital (accrual basis)	1,083,589	1,083,589	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				<b>OTHER RESOURCES</b>				5
6	9,307	22,142	29,803	Interest income	36,000	36,000	0	6
7	2,000	0	0	Grant income to General Fund	0	0	0	7
8	287,579	296	1,941	Other income	0	0	0	8
9	86,814	72,674	78,488	OWEB/ODA allocations to SWCDs (combined)	78,488	78,488	0	9
10	3,337	0	3,500	Reimbursements	0	0	0	10
11	2,439	1,475	2,850	Rental/donations received re: farm equipment lent out	2,850	2,850	0	11
12	43,316	415,918	77,250	Support from Partners: WeedWise (combined)	83,750	83,750	0	12
13	19,000	0	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	0	Placeholder 2	0	0	0	15
16	0	0	0	Placeholder 3	0	0	0	16
17	<b>1,927,384</b>	<b>1,450,590</b>	<b>1,669,250</b>	Total resources, except taxes to be levied	<b>1,284,677</b>	<b>1,284,677</b>	<b>0</b>	17
18	0	0	2,221,910	Taxes necessary to balance	2,344,740	2,344,740	0	18
19	2,083,179	2,113,969	0	Taxes collected in year levied	0	0	0	19
20	<b>4,010,563</b>	<b>3,564,559</b>	<b>3,891,160</b>	<b>TOTAL RESOURCES</b>	<b>3,629,417</b>	<b>3,629,417</b>	<b>0</b>	20

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

## GENERAL FUND: SUMMARY OF REQUIREMENTS



5/1/2018

Historical Data			By Department, and Not Allocated to Any 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	Approved by Budget Cmte	Adopted by Governing Body	
1				<b>PERSONNEL SERVICES</b>				1
2	344,048	427,208	562,395	District Operations Department	393,689	393,689	0	2
3	<i>Included in Line 7</i>	<i>Included in line 7</i>	<i>Included in line 7</i>	Conservation Planning Department	487,658	487,658	0	3
4	<i>Included in line 7</i>	<i>Included in line 7</i>	<i>Included in line 7</i>	WeedWise Department	329,677	329,677	0	4
5	<i>Included in line 7</i>	<i>Included in line 7</i>	<i>Included in line 7</i>	Education & Outreach Department	181,571	181,571	0	5
6	0	0	0	Land Management Department	0	0	0	6
7	876,168	931,026	1,080,326	<i>Conservation Services Department</i>				7
8	0	0	0	Not Allocated to Any Department	0	0	0	8
9	<b>1,220,216</b>	<b>1,358,234</b>	<b>1,642,721</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,392,595</b>	<b>1,392,595</b>	<b>0</b>	9
10	<b>13.50</b>	<b>15.50</b>	<b>0.00</b>	TOTAL FTE count for FY 18-19 is 15.4	<b>15.40</b>	<b>15.40</b>	<b>0.00</b>	10
11				<b>MATERIALS AND SERVICES</b>				11
12	158,084	234,519	189,190	District Operations Department	97,306	97,306	0	12
13	<i>Included in line 17</i>	<i>Included in line 17</i>	<i>Included in line 17</i>	Conservation Planning Department	7,000	7,000	0	13
14	<i>Included in line 17</i>	<i>Included in line 17</i>	<i>Included in line 17</i>	WeedWise Department	32,600	32,600	0	14
15	<i>Included in line 17</i>	<i>Included in line 17</i>	<i>Included in line 17</i>	Education & Outreach Department	72,020	72,020	0	15
16	34,002	23,870	36,000	Land Management Department	17,300	17,300	0	16
17	222,237	178,334	197,000	<i>Conservation Services Dept.</i>				17
18	0	0	0	Not Allocated to Any Department	126,448	126,448	0	18
19	<b>414,323</b>	<b>436,723</b>	<b>422,190</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>352,674</b>	<b>352,674</b>	<b>0</b>	19
20				<b>CAPITAL OUTLAY</b>				20
21	0	31,661	0	District Operations Department	0	0	0	21
22	<i>Included in line 26</i>	<i>Included in line 26</i>	<i>Included in line 26</i>	Conservation Planning Department	0	0	0	22
23	<i>Included in line 26</i>	<i>Included in line 26</i>	<i>Included in line 26</i>	WeedWise Department	0	0	0	23
24	<i>Included in line 26</i>	<i>Included in line 26</i>	<i>Included in line 26</i>	Education & Outreach Department	0	0	0	24
25	0	0	0	Land Management Department	11,000	11,000	0	25
26	1,845	3,530	0	<i>Conservation Services Dept.</i>				26
27	0	0	0	Not Allocated to Any Department	0	0	0	27
28	<b>1,845</b>	<b>35,191</b>	<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>	28
29				<b>DEBT SERVICE</b>				29
30	0	0	0	Not Allocated to Any Department	0	0	0	30
31	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	31
32				<b>SPECIAL PAYMENTS</b>				32
33	0	0	190,000	Not Allocated to Any Department	296,000	296,000	0	33
34	<b>0</b>	<b>0</b>	<b>190,000</b>	<b>TOTAL SPECIAL PAYMENTS</b>	<b>296,000</b>	<b>296,000</b>	<b>0</b>	34
35				<b>INTERFUND TRANSFERS</b>				35
36	1,110,000	490,882	384,875	Transfers to Conservation Grants Fund	670,375	670,375	0	36
37	New Fund FY1617	0	0	Transfers to Conservation Loans Fund	0	0	0	37
38	0	0	10,000	Transfers to Working Lands Legacy Fund	124,000	124,000	0	38
39	154,796	0	125,000	Transfers to Building Reserve Fund	0	0	0	39
40	<b>1,264,796</b>	<b>490,882</b>	<b>519,875</b>	<b>TOTAL INTERFUND TRANSFERS</b>	<b>794,375</b>	<b>794,375</b>	<b>0</b>	40
41	0	0	0	<b>OPERATING CONTINGENCY</b>	0	0	0	41
42	30,400	0	0	Ending balance (prior years)	0	0	0	42
43	1,078,983	805,259	867,256	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	679,905	679,905	0	43
44	0	438,270	249,118	Reserved for future expenditure	102,868	102,868	0	44
45	<b>4,010,563</b>	<b>3,564,559</b>	<b>3,891,160</b>	<b>TOTAL REQUIREMENTS</b>	<b>3,629,417</b>	<b>3,629,417</b>	<b>0</b>	45

**GENERAL FUND:  
SUMMARY OF REQUIREMENTS**



5/1/2018

Historical Data			By Object Classification	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	Approved by Budget Cmte	Adopted by Governing Body
			<b>PERSONNEL SERVICES</b>			
			Salaries, wages, benefits	1,392,595	1,392,595	0
			<b>TOTAL PERSONNEL SERVICES</b>	<b>1,392,595</b>	<b>1,392,595</b>	<b>0</b>
			Total FTE count for FY 18-19 is 15.4	<b>15.4</b>	<b>15.4</b>	<b>0.0</b>
			<b>MATERIALS AND SERVICES</b>			
			Contracted services	70,893	70,893	0
			Occupancy: Rent, utilities, telecomm, storage, maint.	130,708	130,708	0
			Supplies	109,923	109,923	0
			Training and travel	41,150	41,150	0
			<b>TOTAL MATERIALS AND SERVICES</b>	<b>352,674</b>	<b>352,674</b>	<b>0</b>
			<b>CAPITAL OUTLAY</b>			
			Equipment	11,000	11,000	0
			Vehicles	0	0	0
			<b>TOTAL CAPITAL OUTLAY</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>
			<b>DEBT SERVICE</b>			
				0	0	0
				0	0	0
				0	0	0
				0	0	0
			<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>
			<b>SPECIAL PAYMENTS</b>			
			Grants to Partners	290,000	290,000	0
			Scholarships	6,000	6,000	0
				0	0	0
				0	0	0
			<b>TOTAL SPECIAL PAYMENTS</b>	<b>296,000</b>	<b>296,000</b>	<b>0</b>
			<b>INTERFUND TRANSFERS</b>			
			Transfers to Conservation Grants Fund	670,375	670,375	0
			Transfers to Conservation Loans Fund	0	0	0
			Transfers to Working Lands Legacy Fund	124,000	124,000	0
			Transfers to Building Reserve Fund	0	0	0
			<b>TOTAL INTERFUND TRANSFERS</b>	<b>794,375</b>	<b>794,375</b>	<b>0</b>
			<b>OPERATING CONTINGENCY</b>	0	0	0
			Ending balance (prior years)	0	0	0
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>679,905</b>	<b>679,905</b>	<b>0</b>
			Reserved for future expenditure	102,868	102,868	0
			<b>TOTAL REQUIREMENTS</b>	<b>3,629,417</b>	<b>3,629,417</b>	<b>0</b>

# DEPARTMENTS IN THE GENERAL FUND



**GENERAL FUND  
REQUIREMENTS  
ALLOCATED TO A DEPARTMENT**



5/1/2018

Historical Data			District Operations Department	Budget for Fiscal Year 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	Approved by Budget Cmte	Adopted by Governing Body	
1				<b>PERSONNEL SERVICES</b>				1
2				Salaries, wages, benefits	393,689	393,689		2
3				<b>TOTAL PERSONNEL SERVICES</b>	<b>393,689</b>	<b>393,689</b>	<b>0</b>	3
4				Total FTE count for FY 18-19 is 4.0	<b>4.00</b>	<b>4.00</b>		4
5				<b>MATERIALS AND SERVICES</b>				5
6	See Page 4 H: General Fund Requirements History: District Operations Dept: Historical Data	See Page 4 H: General Fund Requirements History: District Operations Dept: Historical Data	See Page 4 H: General Fund Requirements History: District Operations Dept: Historical Data	Contracted services	29,600	29,600		6
7				Occupancy: Rent, utilities, telecomm, storage, maint.	2,000	2,000		7
8				Supplies	45,656	45,656		8
9				Training and travel	20,050	20,050		9
10				<b>TOTAL MATERIALS AND SERVICES</b>	<b>97,306</b>	<b>97,306</b>	<b>0</b>	10
11				<b>CAPITAL OUTLAY</b>				11
12				Equipment	0	0		12
13				Vehicles	0	0		13
14				<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
15				<b>DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS</b>	<b>490,995</b>	<b>490,995</b>	<b>0</b>	15

**GENERAL FUND  
REQUIREMENTS  
ALLOCATED TO A DEPARTMENT**



5/1/2018

Historical 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	Approved by Budget Cmte	Adopted by Governing Body			
1				<b>PERSONNEL SERVICES</b>				1		
2				Salaries, wages, benefits	487,658	487,658		2		
3	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	<b>TOTAL PERSONNEL SERVICES</b>	<b>487,658</b>	<b>487,658</b>	<b>0</b>	3		
4				<b>Total FTE for FY 18-19</b>	<b>5.40</b>	<b>5.40</b>			4	
5				<b>MATERIALS AND SERVICES</b>						5
6				Contracted services	0	0				6
7	Occupancy: Rent, utilities, telecomm, storage, maint.	0	0				7			
8	Supplies	0	0				8			
9	Training and travel	7,000	7,000				9			
10	<b>TOTAL MATERIALS AND SERVICES</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>			10			
11	<b>CAPITAL OUTLAY</b>							11		
12	Equipment	0	0				12			
13	Vehicles	0	0				13			
14	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>			14			
15	<b>CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS</b>				<b>494,658</b>	<b>494,658</b>	<b>0</b>	15		



**GENERAL FUND  
REQUIREMENTS  
ALLOCATED TO A DEPARTMENT**



5/1/2018

Historical 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	Approved by Budget Cmte	Adopted by Governing Body			
1				<b>PERSONNEL SERVICES</b>				1		
2	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	Salaries, wages, benefits	329,677	329,677		2		
3				<b>TOTAL PERSONNEL SERVICES</b>			<b>329,677</b>	<b>329,677</b>	<b>0</b>	3
4				Total FTE for FY 18-19			<b>4.00</b>	<b>4.00</b>		4
5				<b>MATERIALS AND SERVICES</b>						5
6				Contracted services	2,000	2,000		6		
7				Occupancy: Rent, utilities, telecomm, storage, maint.	9,300	9,300		7		
8				Supplies	11,300	11,300		8		
9				Training and travel	10,000	10,000		9		
10				<b>TOTAL MATERIALS AND SERVICES</b>	<b>32,600</b>	<b>32,600</b>	<b>0</b>	10		
11				<b>CAPITAL OUTLAY</b>				11		
12				Equipment	0	0		12		
13				Vehicles	0	0		13		
14				<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14		
15				<b>WEEDWISE DEPT. TOTAL REQUIREMENTS</b>	<b>362,277</b>	<b>362,277</b>	<b>0</b>	15		

**GENERAL FUND  
REQUIREMENTS  
ALLOCATED TO A DEPARTMENT**



5/1/2018

Historical 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	Approved by Budget Cmte	Adopted by Governing Body			
1				<b>PERSONNEL SERVICES</b>				1		
2				Salaries, wages, benefits	181,571	181,571		2		
3	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	<b>TOTAL PERSONNEL SERVICES</b>	<b>181,571</b>	<b>181,571</b>	<b>0</b>	3		
4				Total FTE for FY 18-19	<b>2.00</b>	<b>2.00</b>			4	
5				<b>MATERIALS AND SERVICES</b>						5
6				Contracted services	29,293	29,293				6
7	Occupancy: Rent, utilities, telecomm, storage, maint.	4,300	4,300				7			
8	Supplies	34,627	34,627				8			
9	Training and travel	3,800	3,800				9			
10	<b>TOTAL MATERIALS AND SERVICES</b>	<b>72,020</b>	<b>72,020</b>	<b>0</b>			10			
11	<b>CAPITAL OUTLAY</b>							11		
12	Equipment	0	0					12		
13	Vehicles	0	0					13		
14	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	14		
15	<b>EDUCATION &amp; OUTREACH DEPT. TOTAL REQUIREMENTS</b>				<b>253,591</b>	<b>253,591</b>	<b>0</b>	15		

**GENERAL FUND  
REQUIREMENTS  
ALLOCATED TO A DEPARTMENT**



5/1/2018

Historical Data				Land Management 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	Approved by Budget Cmte	Adopted by Governing Body	
1				<b>PERSONNEL SERVICES</b>				1
2				Salaries, wages, benefits				2
3				<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
4				<b>Total FTE for FY 18-19</b>	<b>0.00</b>	<b>0.00</b>		4
5				<b>MATERIALS AND SERVICES</b>				5
6	See Page 8 H: General Fund Requirements History: Land Management Dept: Historical Data	See Page 8 H: General Fund Requirements History: Land Management Dept: Historical Data	See Page 8 H: General Fund Requirements History: Land Management Dept: Historical Data	Contracted services	10,000	10,000		6
7				Occupancy: Rent, utilities, telecomm, storage, maint.	4,000	4,000		7
8				Supplies	3,000	3,000		8
9				Training and travel	300	300		9
10				<b>TOTAL MATERIALS AND SERVICES</b>	<b>17,300</b>	<b>17,300</b>	<b>0</b>	10
11				<b>CAPITAL OUTLAY</b>				11
12				Equipment	11,000	11,000		12
13				Vehicles				13
14				<b>TOTAL CAPITAL OUTLAY</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>	14
15				<b>LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS</b>	<b>28,300</b>	<b>28,300</b>	<b>0</b>	15

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

**GENERAL FUND  
REQUIREMENTS  
NOT ALLOCATED TO A DEPARTMENT**



5/1/2018

Historical Data				Not Allocated to Any 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	Approved by Budget Cmte	Adopted by Governing Body	
1				<b>PERSONNEL SERVICES Not Allocated</b>				1
2				Salaries, wages, benefits	0	0		2
3				<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
4				<b>Total FTE for FY 18-19 is 0.0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	4
5				<b>MATERIALS AND SERVICES Not Allocated</b>				5
6				Contracted services	0	0		6
7				Occupancy: Rent, utilities, telecomm, storage, maint.	111,108	111,108		7
8				Supplies	15,340	15,340		8
9				Training and travel	0	0		9
10				<b>TOTAL MATERIALS AND SERVICES</b>	<b>126,448</b>	<b>126,448</b>	<b>0</b>	10
11				<b>CAPITAL OUTLAY Not Allocated</b>				11
12				Equipment	0	0		12
13				Vehicles	0	0		13
14				<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
15				<b>DEBT SERVICE Not Allocated</b>				15
16								16
17								17
18								18
19								19
20				<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	20
21				<b>SPECIAL PAYMENTS Not Allocated</b>				21
22				Grants to Partners (Partners' projects & general support)	290,000	290,000		22
23				Scholarships	6,000	6,000		23
24								24
25								25
26				<b>TOTAL SPECIAL PAYMENTS</b>	<b>296,000</b>	<b>296,000</b>	<b>0</b>	26
27				<b>INTERFUND TRANSFERS</b>				27
28				Transfers to Conservation Grants Fund	670,375	670,375	0	28
29				Transfers to Conservation Loans Fund	0	0	0	29
30				Transfers to Working Lands Legacy Fund	124,000	124,000	0	30
31				Transfers to Building Reserve Fund	0	0	0	31
32				<b>TOTAL INTERFUND TRANSFERS</b>	<b>794,375</b>	<b>794,375</b>	<b>0</b>	32
33				<b>OPERATING CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>	33
34				Ending balance (prior years)				34
35				<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2019)	<b>679,905</b>	<b>679,905</b>	<b>0</b>	35
36				Reserved for future expenditure	102,868	102,868		36
37				<b>TOTAL REQUIREMENTS NOT ALLOCATED</b>	<b>1,999,596</b>	<b>1,999,596</b>	<b>0</b>	37

See Page 9 H: General Fund Requirements History: Not Allocated to Any Dept: Historical Data	See Page 9 H: General Fund Requirements History: Not Allocated to Any Dept: Historical Data	See Page 9 H: General Fund Requirements History: Not Allocated to Any Dept: Historical Data
See Page 9 H: General Fund Requirements History: Not Allocated to Any Dept: Historical Data	See Page 9 H: General Fund Requirements History: Not Allocated to Any Dept: Historical Data	See Page 9 H: General Fund Requirements History: Not Allocated to Any Dept: Historical Data

# SPECIAL AND RESERVE FUNDS



**SPECIAL REVENUE FUND:  
CONSERVATION GRANTS FUND**



5/1/2018

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2018-19			
Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
			<b>RESOURCES</b>						
1								1	
2	(86,779)	507,878	292,070	Beginning fund balance: Working capital (accrual basis)		108,415	108,415	0	
3	1,110,000	490,882	384,875	Transferred from General Fund		670,375	670,375	0	
4	0	10,000	14,094	OWEB Small Grants (combined) revenue for this FY		518	518	0	
5	44,058	96,732	49,980	Other grants and reimbursements		0	0	0	
6	0	0	0	SEP funding for projects		0	0	0	
7	0	0	0	Other funding sources to be combined here: see CGF worksheet lines 7 + 8		0	0	0	
8	2,192	0	0	Interest from bank accounts		0	0	0	
9	0	0	10,000	Other		0	0	0	
10	57,527	See Conservation Loans Fund	See Conservation Loans Fund	Disbursements from DEQ CWSRF: Conservation loan # R22405		See Conservation Loans Fund			
11	51,626	0	0	Conservation loans: repayments received from borrowers					
12	1,178,624	1,105,492	751,019	<b>TOTAL RESOURCES</b>		<b>779,308</b>	<b>779,308</b>	<b>0</b>	
			<b>REQUIREMENTS</b>						
13									
14				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>			
15	New dept FY1819	New dept FY1819	New dept FY1819	Conservation Planning Dept.	Materials & Services	Grants, cost-share, and contracted services	232,550	232,550	0
16	New dept FY1819	New dept FY1819	New dept FY1819	WeedWise Dept.	Materials & Services	Grants and contracted services	428,000	428,000	0
17	0	0	0	District Operations Dept.	Materials & Services	Grants and contracted services	0	0	0
18	0	0	0				0	0	0
19	209,558	288,288	419,000	Conservation Services Dept.	Materials & Services	Contracted services	Cons Svcs Dept has been discontinued beginning FY1819		
20	367,385	392,512	213,600	Not Allocated to any Dept.	Special Payments	Grants and cost-share	New guidance from OR Dept of Revenue: grants/cost-share managed in this Fund should be displayed as M&S by Dept.		
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)	See Conservation Loans Fund		
22	48,802	See Conservation Loans Fund	See Conservation Loans Fund	Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators			
23	625,745	814,800	632,600	<b>Total Expenses (See note on line 16)</b>		<b>660,550</b>	<b>660,550</b>	<b>0</b>	
24	49,676	290,070	118,419	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2019)</b>			118,758	118,758	0
25	503,203	622	0	Reserved for future expenditure			0	0	0
26	1,178,624	1,105,492	751,019	<b>TOTAL REQUIREMENTS</b>			<b>779,308</b>	<b>779,308</b>	<b>0</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**



5/1/2018

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	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				<b>RESOURCES</b>						1
2		0	181,548	Beginning fund balance: Working capital (accrual basis)			166,548	166,548	0	2
3		134,000	0	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16			0	0	0	3
4		0	0	Transferred from General Fund			0	0	0	4
5		45,624	0	Disbursements from DEQ CWSRF loan # R22405: Conservation loans			0	0	0	5
6		0	100,000	Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans			150,000	150,000	0	6
7	NEW FUND NO HISTORY	0	110,800	Disbursements from DEQ CWSRF loan # R22407: Conservation loans			100,000	100,000	0	7
8		45,614	43,857	Loans: principal received from borrowers			26,252	26,252	0	8
9		1,932	2,479	Loans: interest received from borrowers			2,881	2,881	0	9
10		0	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		0	0				0	0	0	14
15	<b>0</b>	<b>227,171</b>	<b>438,684</b>	<b>TOTAL RESOURCES</b>			<b>445,681</b>	<b>445,681</b>	<b>0</b>	15
16				<b>REQUIREMENTS</b>						16
17				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>				17
18				Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	100,000	100,000	0	18
19				District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	150,000	150,000	0	19
20	NEW FUND NO HISTORY	45,624	203,979	Not Allocated to any Dept.	Special Payments	Loans to borrowers	0	0	0	20
21	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	Repayment of DEQ CWSRF loans	0	0	0	21
22	0	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	<b>0</b>	<b>45,624</b>	<b>203,979</b>	<b>Total Expenses</b>			<b>250,000</b>	<b>250,000</b>	<b>0</b>	25
26	0	51,547	74,705	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2019)			45,681	45,681	0	26
27	0	130,000	160,000	Reserved for future expenditure			150,000	150,000	0	27
28	<b>0</b>	<b>227,171</b>	<b>438,684</b>	<b>TOTAL REQUIREMENTS</b>			<b>445,681</b>	<b>445,681</b>	<b>0</b>	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**



5/1/2018

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	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body		
1				<b>RESOURCES</b>							1
2	72,500	57,686	31,432	Beginning fund balance: Working capital (accrual basis)			41,432	41,432	0	2	
3	0	0	0	Earning from temporary investments			0	0	0	3	
4	0	0	10,000	Transferred from General Fund			124,000	124,000	0	4	
5	0	0	0	Interest			1,800	1,800	0	5	
6	0	0	0	Donations to acquire/maintain land and/or conservation easements			0	0	0	6	
7	0	0	0	Grants to acquire/maintain land and/or conservation easements			100,000	100,000	0	7	
8	0	0	1,300,000	Loans to acquire/maintain land and/or conservation easements			0	0	0	8	
9	0	0	0				0	0	0	9	
10	0	0	0				0	0	0	10	
11	<b>72,500</b>	<b>57,686</b>	<b>1,341,432</b>	<b>TOTAL RESOURCES</b>			<b>267,232</b>	<b>267,232</b>	<b>0</b>	11	
12				<b>REQUIREMENTS</b>							12
13				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>				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	35,898	15,000	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	0	0	0	15	
16	0	17,355	0	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	1,800	1,800	0	16	
17	0	0	0	Not Allocated to a Dept.	Debt Service	Loan principal & interest	160,000	160,000	0	17	
18	0	0	0				0	0	0	18	
19	0	0	0				0	0	0	19	
20	0	0	0				0	0	0	20	
21	0	0	0				0	0	0	21	
22	<b>14,814</b>	<b>53,253</b>	<b>1,315,000</b>	<b>Total Expenses</b>			<b>161,800</b>	<b>161,800</b>	<b>0</b>	22	
23	57,686	4,433	26,432	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019)</b>			5,432	5,432	0	23	
24	0	0	0	Reserved for future expenditure			100,000	100,000	0	24	
25	<b>72,500</b>	<b>57,686</b>	<b>1,341,432</b>	<b>TOTAL REQUIREMENTS</b>			<b>267,232</b>	<b>267,232</b>	<b>0</b>	25	

*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**



5/1/2018

Historical Data			<i>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</i>			Budget for Fiscal Year 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	Approved by Budget Cmte	Adopted by Governing Body	
1				<b>RESOURCES</b>						1
2	163,002	117,768	3,131	Beginning fund balance: Working capital (accrual basis)			3,931,131	3,931,131	0	2
3	0	0	0	Earning from temporary investments			0	0	0	3
4	154,796	0	125,000	Transferred from General Fund			0	0	0	4
5	1,348	1,928	3,000	Interest			60,000	60,000	0	5
6	0	0	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	<b>385,999</b>	<b>119,696</b>	<b>4,131,131</b>	<b>TOTAL RESOURCES</b>			<b>3,991,131</b>	<b>3,991,131</b>	<b>0</b>	10
11				<b>REQUIREMENTS</b>						11
12				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>				12
13	0	6,127	0	District Operations Dept.	Capital Outlay	Build facilities, improve real property, related costs	2,400,000	2,400,000	0	13
14	0	92,956	200,000	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	350,000	350,000	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	250,000	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
19	286,084	0	0	Not Allocated to any Dept.	Debt Service	Beavercreek farm loan pay-off (principal + interest)	0	0	0	19
20	<b>291,463</b>	<b>99,083</b>	<b>200,000</b>	<b>Total Expenses</b>			<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>	20
21	0	20,612	1,631,131	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-Nov 2019)			991,131	991,131	0	21
22	94,536	0	2,300,000	Reserved for future expenditure			0	0	0	22
23	<b>385,999</b>	<b>119,696</b>	<b>4,131,131</b>	<b>TOTAL REQUIREMENTS</b>			<b>3,991,131</b>	<b>3,991,131</b>	<b>0</b>	23

# BUDGET WORKSHEETS



**RESOURCES  
GENERAL FUND  
Worksheet**



5/1/2018

Historical Data				RESOURCES	Budget for Fiscal Year 2018-19			
Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	Proposed by Budget Officer		Approved by Budget Cmte	Adopted by Governing Body		
1	1,473,592	938,085	1,465,418	Beginning fund balance: Working capital (accrual basis)	1,083,589	1,083,589		1
2				Previously levied taxes estimated to be received				2
3								3
4				<b>OTHER RESOURCES</b>				4
5	9,307	22,142	29,803	Interest income	36,000	36,000		5
6	2,000	0	0	Grant income to General Fund	0	0		6
7	287,579	296	1,941	Other income	0	0		7
8	65,040	50,900	54,942	OWEB/ODA grant: SOW	54,942	54,942		8
9	21,774	21,774	23,546	OWEB/ODA grant: District Operations & Admin	23,546	23,546		9
10	3,337	0	3,500	Reimbursements	0	0		10
11	2,439	1,475	2,850	Rental/donations received re: farm equipment lent out	2,850	2,850		11
12	43,316	15,925	16,250	WeedWise Coop Weed Mgmt Area partners: 4 County	21,250	21,250		12
13		12,625	11,000	WeedWise Coop Weed Mgmt Area partners: Col Gorge	12,500	12,500		13
14		0	5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000	5,000		14
15		335,368	0	WeedWise CRISP partner: PGE grant	0	0		15
16		22,000	7,500	WeedWise CRISP partner: BLM	7,500	7,500		16
17		30,000	30,000	WeedWise CRISP partner: Metro	30,000	30,000		17
18		0	7,500	WeedWise Sandy Basin (SBVRC) partner: BLM	7,500	7,500		18
19	0	0	10,000	Clackamas River Water Providers MOA	0	0		19
20	19,000	0		OACD/NOWC	0	0		20
21				Placeholder 1				21
22				Placeholder 2				22
23				Placeholder 3				23
24	<b>1,927,384</b>	<b>1,450,590</b>	<b>1,669,250</b>	Total resources, except taxes to be levied	<b>1,284,677</b>	<b>1,284,677</b>	<b>0</b>	24
25			2,221,910	Taxes necessary to balance	2,344,740	2,344,740	0	25
26	2,083,179	2,113,969		Taxes collected in year levied				26
27	<b>4,010,563</b>	<b>3,564,559</b>	<b>3,891,160</b>	<b>TOTAL RESOURCES</b>	<b>3,629,417</b>	<b>3,629,417</b>	<b>0</b>	27

**SPECIAL REVENUE FUND**

**Conservation Grants Fund**

Clackamas SWCD

Worksheet

This is a special fund

5/1/2018

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2018-19			
Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body				
				<b>RESOURCES</b>						
1								1		
2	(86,779)	507,878	292,070	Beginning fund balance: Working capital	108,415	108,415		2		
3	1,110,000	490,882	384,875	Transferred from General Fund	670,375	670,375		3		
4		10,000	14,094	OWEB Small Grants (combined) revenue for this FY	518	518		4		
5	44,058	96,732	49,980	Other grants and reimbursements	0	0		5		
6	0	0	0	SEP funding for projects	0	0		6		
7	New item in FY1819	New item in FY1819	New item in FY1819	Other funding source (to be filled in)	0	0		7		
8	New item in FY1819	New item in FY1819	New item in FY1819	Other funding source (to be filled in)	0	0		8		
9	2,192	0	0	Interest from bank accounts	0	0		9		
10	0		10,000	Other	0	0		10		
11	57,527	See Conservation Loans Fund	See Conservation Loans Fund	Disbursements from DEQ CWSRF: Conservation loan # R22405	See Conservation Loans Fund			11		
12	51,626			Conservation loans: principal received from borrowers				12		
13	Included on line 12			Conservation loans: interest received from borrowers				13		
14	<b>1,178,624</b>	<b>1,105,492</b>	<b>751,019</b>	<b>TOTAL RESOURCES</b>	<b>779,308</b>	<b>779,308</b>	<b>0</b>	14		
				<b>REQUIREMENTS</b>						
				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>				
17	New dept FY1819	New dept FY1819	New dept FY1819	Conservation Planning Dept.	Materials & Services	Grants and cost-share to Cooperators (projects)	170,000	170,000	17	
18	New dept FY1819	New dept FY1819	New dept FY1819	Conservation Planning Dept.	Materials & Services	Grants to Partners (projects)	4,950	4,950	18	
19	New dept FY1819	New dept FY1819	New dept FY1819	Conservation Planning Dept.	Materials & Services	Contracted services	57,600	57,600	19	
20	New dept FY1819	New dept FY1819	New dept FY1819	WeedWise Dept.	Materials & Services	Grants to Partners (projects)	20,000	20,000	20	
21	New dept FY1819	New dept FY1819	New dept FY1819	WeedWise Dept.	Materials & Services	Contracted services	408,000	408,000	21	
22	0	0	0	District Operations Dept.	Materials & Services	Grants to Partners (projects)	0	0	22	
23	0	0	0	District Operations Dept.	Materials & Services	Contracted services	0	0	23	
24							0	0	24	
25	207,181	193,220	419,000	Conservation Services Dept.	Materials & Services	Contracted services	Conservation Services Dept has been discontinued beginning FY1819.			
26	2,377	0	Included in line 28	Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project				26
27		95,068	Included in line 28	Conservation Services Dept.	Materials & Services	CRISP partnership				27
28	194,557	194,319	120,000	Not Allocated to any Dept.	Special Payments	Grants and cost-share to Cooperators	New guidance from OR Dept of Revenue: grants/cost-share managed in this Fund should be displayed as M&S by Dept.			
29	172,828	198,193	93,600	Not Allocated to any Dept.	Special Payments	Grants to Partners				29
30		134,000	See Conservation Loans Fund	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-fund transfer to Conservation Loans Fund (new fund)	See Conservation Loans Fund			
31	48,802	See Conservation Loans Fund	See Conservation Loans Fund	Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators				31
32	<b>625,745</b>	<b>814,800</b>	<b>632,600</b>	<b>Total Expenses</b> (See note on line 16)			<b>660,550</b>	<b>660,550</b>	<b>0</b>	
33	49,676	290,070	118,419	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2019)			118,758	118,758	0	
34	503,203	622	0	Reserved for future expenditure			0	0	0	
35	<b>1,178,624</b>	<b>1,105,492</b>	<b>751,019</b>	<b>TOTAL REQUIREMENTS</b>			<b>779,308</b>	<b>779,308</b>	<b>0</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.

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

5/1/2018

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2018-19				
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body			
1				<b>RESOURCES</b>				1		
2		0	181,548	Beginning fund balance: Working capital (accrual basis)	166,548	166,548		2		
3		134,000	0	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16				3		
4		0	0	Transferred from General Fund	0	0		4		
5		45,624	0	Disbursements from DEQ CWSRF loan # R22405: Conservation loans	0	0	0	5		
6		0	100,000	Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans	150,000	150,000		6		
7		0	110,800	Disbursements from DEQ CWSRF loan # R22407: Conservation loans	100,000	100,000		7		
8	NEW FUND NO HISTORY	45,614	43,857	Conservation loans: principal received from borrowers	24,267	24,267		8		
9		1,932	2,479	Conservation loans: interest received from borrowers	1,684	1,684		9		
10		0	0	Septic system repair loans: principal rec'd from borrowers	1,985	1,985		10		
11		0	0	Septic system repair loans: interest rec'vd from borrowers	1,197	1,197		11		
12		0		Interest from bank accounts	0	0		12		
13		0						13		
14		0						14		
15		0						15		
16		0						16		
17	<b>0</b>	<b>227,171</b>	<b>438,684</b>	<b>TOTAL RESOURCES</b>	<b>445,681</b>	<b>445,681</b>	<b>0</b>	<b>17</b>		
18				<b>REQUIREMENTS</b>				18		
19				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>		19		
20				Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	100,000	100,000	20	
21				District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	150,000	150,000	21	
22	NEW FUND NO HISTORY	45,624	103,979	Not Allocated to any Dept.	Special Payments	Conservation loans to borrowers	0	0	0	22
23		0	100,000	Not Allocated to any Dept.	Special Payments	Septic repair loans to borrowers	0	0	0	23
24		0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22405: principal + interest + fees	0			24
25		0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22406: principal + interest + fees	0			25
26			0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22407: principal + interest + fees	0			26
27		0		Not Allocated to any Dept.	Interfund transfers		0			27
28										28
29										29
30										30
31	<b>0</b>	<b>45,624</b>	<b>203,979</b>	<b>Total Expenses</b>			<b>250,000</b>	<b>250,000</b>	<b>0</b>	31
32	0	51,547	74,705	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-Nov 2019)			45,681	45,681	0	32
33	0	130,000	160,000	Reserved for future expenditure			150,000	150,000		33
34	<b>0</b>	<b>227,171</b>	<b>438,684</b>	<b>TOTAL REQUIREMENTS</b>	<b>445,681</b>	<b>445,681</b>	<b>0</b>	<b>0</b>	<b>34</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**

5/1/2018

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2018-19			
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				<b>RESOURCES</b>						1
2	72,500	57,686	31,432	Beginning fund balance: Working capital (accrual basis)			41,432	41,432		2
3	0	0	0	Earning from temporary investments						3
4	0	0	10,000	Transferred from General Fund			124,000	124,000		4
5	0	0	0	Interest			1,800	1,800		5
6	0	0		Donations to acquire/maintain land and/or conservation easements			0	0		6
7	0	0	0	Grants to acquire/maintain land and/or conservation easements			100,000	100,000		7
8		0	1,300,000	Loans to acquire/maintain land and/or conservation easements			0	0		8
9										9
10										10
11	<b>72,500</b>	<b>57,686</b>	<b>1,341,432</b>	<b>TOTAL RESOURCES</b>			<b>267,232</b>	<b>267,232</b>	<b>0</b>	11
12				<b>REQUIREMENTS</b>						12
13				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>				13
14	0	0	1,300,000	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements				14
15	14,814	35,898	15,000	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees				15
16	0	17,355	0	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	1,800	1,800		16
17				Not Allocated to any Dept.	Debt Service	Loan principal & interest	160,000	160,000		17
18										18
19										19
20										20
21										21
22	<b>14,814</b>	<b>53,253</b>	<b>1,315,000</b>	<b>Total Expenses</b>			<b>161,800</b>	<b>161,800</b>	<b>0</b>	22
23	57,686	4,433	26,432	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-Nov 2019)			5,432	5,432	0	23
24	0	0	0	Reserved for future expenditure			100,000	100,000		24
25	<b>72,500</b>	<b>57,686</b>	<b>1,341,432</b>	<b>TOTAL REQUIREMENTS</b>			<b>267,232</b>	<b>267,232</b>	<b>0</b>	25

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**

5/1/2018

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2018-19		
Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
			<b>RESOURCES</b>					
1								1
2	163,002	117,768	3,131	Beginning fund balance: Working capital (accrual basis)		3,931,131	3,931,131	2
3			0	Earning from temporary investments		0	0	3
4	154,796	0	125,000	Transferred from General Fund		0	0	4
5	1,348	1,928	3,000	Interest		60,000	60,000	5
6		0	4,000,000	Long-term debt proceeds		0	0	6
7	66,853		0	Sale of property		0	0	7
8								8
9								9
10	<b>385,999</b>	<b>119,696</b>	<b>4,131,131</b>	<b>TOTAL RESOURCES</b>		<b>3,991,131</b>	<b>3,991,131</b>	<b>0</b>
			<b>REQUIREMENTS</b>					
11								
12				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>		
13	0	6,127	0	District Operations Dept.	Capital Outlay	Build facilities, improve real property, related costs	2,400,000	2,400,000
14	0	92,956	200,000	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	350,000	350,000
15	0	0	0	District Operations Dept.	Materials & Services	General costs	0	0
16	5,379		0	District Operations Dept.	Materials & Services	Bank fees	0	0
17			0	Not Allocated to any Dept.	Debt Service	Building loan principal & interest	250,000	250,000
18	Included in line 21	0		Not Allocated to any Dept.	Debt Service	Beavercreek farm loan principal + interest		
19	286,084	0		Not Allocated to any Dept.	Debt Service	Beavercreek farm loan pay-off (principal + interest)		
20	<b>291,463</b>	<b>99,083</b>	<b>200,000</b>	<b>Total Expenses</b>		<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>
21	0	20,612	1,631,131	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2019)		991,131	991,131	0
22	94,536	0	2,300,000	Reserved for future expenditure		0	0	22
23	<b>385,999</b>	<b>119,696</b>	<b>4,131,131</b>	<b>TOTAL REQUIREMENTS</b>		<b>3,991,131</b>	<b>3,991,131</b>	<b>0</b>

# BUDGET HISTORICAL SHEETS





**GENERAL FUND SUMMARY OF  
REQUIREMENTS HISTORY**



5/1/2018

Historical Data			By Object Classification: 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	Approved by Budget Cmte	Adopted by Governing Body
			<b>PERSONNEL SERVICES</b>			
			Salaries, wages, benefits			
			Payroll liabilities (District share of taxes)			
			Employee benefits			
			Deferred compensation - Employer contribution	See Page 3: General Fund Summary of Requirements by Object Classification	See Page 3: General Fund Summary of Requirements by Object Classification	See Page 3: General Fund Summary of Requirements by Object Classification
			Temporary employees & interns			
			COLAs and merit increases for staff			
			Compensated absences (annual leave)			
			Salary adjustments (includes related taxes & def comp)			
			<b>TOTAL PERSONNEL SERVICES</b>			
			Total FTE count for FY 18-19 is 15.4			
			<b>MATERIALS AND SERVICES</b>			
			Contracted services			
			Partner support			
			Occupancy: Rent, utilities, telecomm, storage, maint.			
			Fuel/maint/repair of District vehicles/equipment			
			Meetings, workshops, events	See Page 3: General Fund Summary of Requirements by Object Classification	See Page 3: General Fund Summary of Requirements by Object Classification	See Page 3: General Fund Summary of Requirements by Object Classification
			Insurance			
			Supplies			
			Printing, publication			
			Dues, subscriptions, licenses			
			Training and travel			
			Staff & Director expenses			
			Volunteer/cooperator recognition			
			Bank fees, interest paid			
			Scholarships			
			<b>TOTAL MATERIALS AND SERVICES</b>			
			<b>CAPITAL OUTLAY</b>			
			Equipment	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification
			Office equipment/capitalized building repairs			
			Field equipment			
			Vehicles			
			<b>TOTAL CAPITAL OUTLAY</b>			
			<b>DEBT SERVICE</b>			
				See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification
			<b>TOTAL DEBT SERVICE</b>			
			<b>SPECIAL PAYMENTS</b>			
			Grants to Partners	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification
			Scholarships			
			<b>TOTAL SPECIAL PAYMENTS</b>			
			<b>INTERFUND TRANSFERS</b>			
			Transfers to Conservation Grants Fund	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification
			Transfers to Conservation Loans Fund			
			Transfers to Working Lands Legacy Fund			
			Transfers to Building Reserve Fund			
			<b>TOTAL INTERFUND TRANSFERS</b>			
			<b>OPERATING CONTINGENCY</b>			
			Ending balance (prior years)	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification
			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			
			Reserved for future expenditure			
			<b>TOTAL REQUIREMENTS</b>			

**GENERAL FUND REQUIREMENTS  
HISTORY**

Clackamas SWCD

5/1/2018

Historical Data				District Operations Dept: Historical Data	Budget for Fiscal Year 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	Approved by Budget Cmte	Adopted by Governing Body				
1				<b>PERSONNEL SERVICES</b>				1			
2	222,386	291,945	358,070	Salaries and wages				2			
3	47,888	78,967	115,743	Payroll liabilities (District share of taxes)				3			
4	59,735	56,296	88,582	Employee benefits				4			
5	14,039	Incl. in line 2	Incl. in line 2	Deferred compensation - Employer contribution	See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	5			
6	0	0	Temporary Employees & Interns	6							
7	0	Incl. in line 2	COLAs and merit increases for staff (incl taxes & def comp)	7							
8		0	Compensated absences (annual leave)	8							
9		0	Salary adjustments (includes related taxes & def comp)	9							
10	<b>344,048</b>	<b>427,208</b>	<b>562,395</b>	<b>TOTAL PERSONNEL SERVICES</b>				10			
11	<b>3.50</b>	<b>4.00</b>	<b>4.00</b>	<b>Total FTE</b>				11			
12				<b>MATERIALS AND SERVICES</b>							12
13	68,806	40,158	50,000	Contracted services				See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	13
14	374	750	2,100	Partner support							14
15	23,836	96,352	43,200	Occupancy: Rent, utilities, telecomm, storage, maint.	15						
16	9,197	5,608	15,000	Fuel/maint/repair of District vehicles/equipment	16						
17	0	1,656	500	Meetings, workshops, events	17						
18	8,675	5,532	2,950	Insurance	18						
19	7,638	11,436	31,500	Supplies & non-capitalized equipment	19						
20	5,184	8,663	1,500	Printing, publication	20						
21	13,807	29,900	16,240	Dues, subscriptions, licenses	21						
22	7,617	11,855	12,000	Staff & Director training	22						
23	9,467	19,288	14,200	Staff & Director expenses	23						
24	29	24	0	Volunteer/Board/staff/cooperator recognition	24						
25	3,454	3,097	0	Bank fees, interest paid	25						
26	0	200	0	Scholarships	26						
27	<b>158,084</b>	<b>234,519</b>	<b>189,190</b>	<b>TOTAL MATERIALS AND SERVICES</b>	27						
28				<b>CAPITAL OUTLAY</b>				28			
29	0	2,892		Office equipment	See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	29			
30	0	0		Field equipment				30			
31	0	28,769		Vehicles				31			
32	<b>0</b>	<b>31,661</b>	<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>				32			
33	<b>502,132</b>	<b>693,388</b>	<b>751,585</b>	<b>DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS</b>				33			

**GENERAL FUND REQUIREMENTS HISTORY**

Clackamas SWCD

5/1/2018

Historical Data				Conservation Services 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	Approved by Budget Cmte	Adopted by Governing Body	
1				<b>PERSONNEL SERVICES</b>				1
2	658,133	787,853	904,065	Salaries and wages				2
3	36,904	6,426	0	Payroll liabilities (District share of taxes)				3
4	138,490	136,747	176,261	Employee benefits				4
5	42,641	Incl. in line 2	Incl. in line 2	Deferred compensation - Employer contribution	Beginning with FY 1819, the Conservation Services Dept is discontinued, and is now divided into the following departments: Conservation Planning Dept, WeedWise Dept, and Education & Outreach Dept. See Pages 5, 6, 7: General Fund Requirements Allocated To a Department for the relevant department.			5
6	0	0	0	Temporary employees & interns				6
7	0	Incl. in line 2	0	COLAs and merit increases for staff (incl taxes & def comp)				7
8	0	0	0	Compensated absences (annual leave)				8
9	0	0	0	Salary adjustments (includes related taxes & def comp)				9
10	<b>876,168</b>	<b>931,026</b>	<b>1,080,326</b>	<b>TOTAL PERSONNEL SERVICES</b>				10
11	<b>10.00</b>	<b>11.50</b>	<b>11.40</b>	<b>Total FTE</b>				11
12				<b>MATERIALS AND SERVICES</b>				12
13	37,231	49,711	29,430	Contracted services				13
14	24,140	49,946	5,140	Partner support				14
15	73,311	786	89,280	Occupancy: Rent, utilities, telecomm, storage, maint.				15
16	6,047	4,138	0	Fuel/maint/repair of District vehicles/equipment				16
17	7,480	8,196	13,000	Meetings, workshops, events				17
18	2,569	7,615	15,160	Insurance	Beginning with FY 1819, the Conservation Services Dept is discontinued, and is now divided into the following departments: Conservation Planning Dept, WeedWise Dept, and Education & Outreach Dept. See Pages 5, 6, 7: General Fund Requirements Allocated To a Department for the relevant department.			18
19	17,065	17,429	10,175	Supplies & non-capitalized equipment				19
20	17,301	14,622	8,700	Printing, publication				20
21	18,395	13,059	10,115	Dues, subscriptions, licenses				21
22	12,670	5,117	11,000	Staff & Director training				22
23	6,028	7,715	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	Scholarships	26			
27	<b>222,237</b>	<b>178,334</b>	<b>197,000</b>	<b>TOTAL MATERIALS AND SERVICES</b>	27			
28				<b>CAPITAL OUTLAY</b>				28
29	1,039	0	0	Office equipment				29
30	806	3,530	0	Field equipment	See Pages 5, 6, 7: General Fund Requirements Allocated To a Department for the relevant department.			30
31	0	0	0	Vehicles				31
32	<b>1,845</b>	<b>3,530</b>	<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>				32
33	<b>1,100,250</b>	<b>1,112,890</b>	<b>1,277,326</b>	<b>CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS</b>				33

**GENERAL FUND REQUIREMENTS HISTORY**

Clackamas SWCD

5/1/2018

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	Approved by Budget Cmte	Adopted by Governing Body
			<b>PERSONNEL SERVICES</b>			
		0	Salaries and wages			
		0	Payroll liabilities (District share of taxes)			
		0	Employee benefits			
		Incl. in line 2	Deferred compensation - Employer contribution	See Page 8: General Fund Requirements	See Page 8: General Fund Requirements	See Page 8: General Fund Requirements
		0	Temporary employees & interns	Allocated To Land Management Dept.	Allocated To Land Management Dept.	Allocated To Land Management Dept.
		0	COLAs and merit increases for staff (incl taxes & def comp)			
		0	Compensated absences (annual leave)			
		0	Salary adjustments (includes related taxes & def comp)			
0	0	0	<b>TOTAL PERSONNEL SERVICES</b>			
0.00	0.00	0.00	Total FTE count for FY 18-19 is 0.0			
			<b>MATERIALS AND SERVICES</b>			
17,787	14,551	33,000	Contracted services			
0			Partner support			
5,066	541		Occupancy: Rent, utilities, telecomm, storage, maint.			
3,533	208	2,000	Fuel/maint/repair of District vehicles/equipment			
0			Meetings, workshops, events			
0			Insurance			
7,568	0	950	Supplies & non-capitalized equipment	See Page 8: General Fund Requirements	See Page 8: General Fund Requirements	See Page 8: General Fund Requirements
0			Printing, publication	Allocated To Land Management Dept.	Allocated To Land Management Dept.	Allocated To Land Management Dept.
0			Dues, subscriptions, licenses			
0			Staff & Director training			
48	70	50	Staff & Director expenses			
0			Volunteer/cooperator recognition			
0			Bank fees, interest paid			
0	8,500	Moved to "Not Allocated to Any Dept: Special Payments"	Scholarships			
34,002	23,870	36,000	<b>TOTAL MATERIALS AND SERVICES</b>			
			<b>CAPITAL OUTLAY</b>			
0			Office equipment	See Page 8: General Fund Requirements	See Page 8: General Fund Requirements	See Page 8: General Fund Requirements
0	0	0	Field equipment	Allocated To Land Management Dept.	Allocated To Land Management Dept.	Allocated To Land Management Dept.
0			Vehicles			
0	0	0	<b>TOTAL CAPITAL OUTLAY</b>			
34,002	23,870	36,000	<b>LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS</b>			

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

**GENERAL FUND REQUIREMENTS HISTORY**

Clackamas SWCD

5/1/2018

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	Approved by Budget Cmte	Adopted by Governing Body
			<b>PERSONNEL SERVICES Not Allocated</b>			
			Salaries, wages, benefits			
0	0	0	<b>TOTAL PERSONNEL SERVICES</b>	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept
			<b>MATERIALS AND SERVICES Not Allocated</b>			
			Contracted services			
			Occupancy: Rent, utilities, telecomm, storage, maint.			
			Supplies			
			Training and travel			
0	0	0	<b>TOTAL MATERIALS AND SERVICES</b>	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept
			<b>CAPITAL OUTLAY Not Allocated</b>			
			Equipment			
			Vehicles			
0	0	0	<b>TOTAL CAPITAL OUTLAY</b>	See Page 9	See Page 9	See Page 9
			<b>DEBT SERVICE Not Allocated</b>			
	0	0				
0	0	0	<b>TOTAL DEBT SERVICE</b>	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept
			<b>SPECIAL PAYMENTS Not Allocated</b>			
		184,000	Grants to Partners			
	See Page 8 H: General Fund Requirements History: Land Mgmt Dept Historical Data					
		6,000	Scholarships			
0	0	190,000	<b>TOTAL SPECIAL PAYMENTS</b>	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept
			<b>INTERFUND TRANSFERS</b>			
1,110,000	490,882	384,875	Transfers to Conservation Grants Fund			
New Fund FY1617	0	0	Transfers to Conservation Loans Fund			
0	0	10,000	Transfers to Working Lands Legacy Fund			
154,796	0	125,000	Transfers to Building Reserve Fund			
1,264,796	490,882	519,875	<b>TOTAL INTERFUND TRANSFERS</b>	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept
			<b>OPERATING CONTINGENCY</b>			
30,400			Ending balance (prior years)			
1,078,983	805,259	867,256	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			
	438,270	249,118	Reserved for future expenditure			
2,374,179	1,734,411	1,826,249	<b>TOTAL REQUIREMENTS NOT ALLOCATED</b>			