

Clackamas SWCD Budget: FY 2018-2019

APPROVED budget, May 1, 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 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.
 - 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

5/1/2018

		Historical Data							
	Н	istorical Data			Budç	get for Fiscal Y	ear 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	Approved by Budget Cmte	Adopted by Governing Body		
1				RESOURCES				1	
2	1,473,592	938,085		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				OTHER RESOURCES				5	
6	9,307	22,142		3 Interest income		36,000	0	6	
7	2,000	0	0	3 Interest income 36,000 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	1,927,384	1,450,590	1,669,250	Total resources, except taxes to be levied	1,284,677	1,284,677	0	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		Taxes collected in year levied	0	0	0	19	
20				TOTAL RESOURCES	3,629,417	3,629,417	0	20	

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

GENERAL FUND: SUMMARY OF REQUIREMENTS



	ŀ	listorical Data		By Department, and Not Allocated to Any Department	Bud	get for Fiscal Y	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	Approved by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	344,048	427,208	562,395	District Operations Department	393,689	393,689	0	2
3	Included in Line 7	Included in line 7	Included in line 7	Conservation Planning Department	487,658	487,658	0	3
4	Included in line 7	Included in line 7	Included in line 7	WeedWise Department	329,677	329,677	0	4
5	Included in line 7	Included in line 7	Included in line 7	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	Conservation Services Department				7
8	0	0	0	Not Allocated to Any Department	0	0	0	8
9	1,220,216	1,358,234	1,642,721	TOTAL PERSONNEL SERVICES	-		0	9
10	13.50	15.50	0.00	TOTAL FTE count for FY 18-19 is 15.4	15.40 15.40		0.00	10
11				MATERIALS AND SERVICES				11
12	158,084	234,519	189,190	istrict Operations Department 97,30		97,306	0	12
13	Included in line 17	Included in line 17	Included in line 17	Conservation Planning Department	7,000	7,000	0	
14	Included in line 17	Included in line 17	Included in line 17	WeedWise Department	32,600	32,600	0	
15	Included in line 17	Included in line 17		Education & Outreach Department	72,020	72,020	0	15
16	34,002	23,870		Land Management Department	17,300	17,300	0	16
17	222,237	178,334		Conservation Services Dept.	,	,	_	17
18	0	0	0	Not Allocated to Any Department	126,448	126,448	0	18
19	414,323	436.723	422,190	TOTAL MATERIALS & SERVICES	352.674	352,674	0	
20	111,0=0	100,120	,	CAPITAL OUTLAY			-	20
21	0	31.661	0	District Operations Department	0	0	0	_
22	Included in line 26	Included in line 26	Included in line 26	Conservation Planning Department	0	0	0	
23	Included in line 26	Included in line 26	Included in line 26	WeedWise Department	0	0	0	
24	Included in line 26	Included in line 26	Included in line 26	Education & Outreach Department	0	0	0	
25	0	0			11,000	11,000	0	
26	1,845	3,530	0	Conservation Services Dept.	11,000	,000	J	26
27	0	0	0	Not Allocated to Any Department	0	0	0	27
28	1,845	35,191	0	TOTAL CAPITAL OUTLAY	11,000	11,000	0	
29	1,010	55,151	J	DEBT SERVICE	11,000	11,000	Ţ.	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		Ţ.	Ţ,	SPECIAL PAYMENTS			Ţ.	32
33	0	0	190.000	Not Allocated to Any Department	296,000	296,000	0	33
34	0	0	190,000	TOTAL SPECIAL PAYMENTS	296,000	296,000	0	
35		U	130,000	INTERFUND TRANSFERS	230,000	230,000		35
36	1,110,000	490,882	384,875		670,375	670,375	0	
36	New Fund FY1617	490,002	304,075		070,375	070,375	0	
38	New Fund FY1617	0	10,000		124,000	124,000	0	
39	154,796	0	125,000		124,000	124,000	0	
40	1,264,796	490.882	519.875	TOTAL INTERFUND TRANSFERS	794,375	794,375	0	
41	1,204,790	490,882	,	OPERATING CONTINGENCY	794,373	794,375	0	
	30.400	0			0	0	0	_
42	,			Ending balance (prior years)			_	
43	1,078,983	805,259	,	UNAPPROPRIATED ENDING FUND BALANCE	679,905	679,905	0	
44	0	438,270		Reserved for future expenditure	102,868	102,868	0	
45	4,010,563	3,564,559	3,891,160	TOTAL REQUIREMENTS	3,629,417	3,629,417	0	45

Page 3

GENERAL FUND: SUMMARY OF REQUIREMENTS

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

Actual 2nd Preceding Year 2015/16 1 2 See Page 3 H: GF 3 Summary of Req's	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year	By Object Classification	Budge	et for Fiscal Ye		
Preceding Year 2015/16 1 2 See Page 3 H: GF			Historical Data By Object Classification				
2 See Page 3 H: GF		2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
			PERSONNEL SERVICES				1
	See Page 3 H: GF	See Page 3 H: GF	Salaries, wages, benefits	1,392,595	1,392,595	0	2
	Summary of Reg's	Summary of Req's	TOTAL PERSONNEL SERVICES	1,392,595	1,392,595	0	
History by Object	History by Object	History by Object		, ,	, ,		
Classification:	Classification:	Classification:					
4 Historical Data	Historical Data	Historical Data	Total FTE count for FY 18-19 is 15.4	15.4	15.4	0.0	4
5			MATERIALS AND SERVICES				5
6 See Page 3 H:	See Page 3 H:	See Page 3 H:	Contracted services	70,893	70,893	0	6
7 General Fund	General Fund	General Fund	Occupancy: Rent, utilities, telecomm, storage, maint.	130,708	130,708	0	7
8 Summary of	Summary of	Summary of	Supplies	109,923	109,923	0	8
9 Requirements History by Object	Requirements History by Object	Requirements History by Object	Training and travel	41,150	41,150	0	9
Classification:	Classification:	Classification:					
10 Historical Data	Historical Data	Historical Data	TOTAL MATERIALS AND SERVICES	352,674	352,674	0	10
11			CAPITAL OUTLAY	·	·		11
12 See Page 3 H: GF	See Page 3 H: GF	See Page 3 H: GF	Equipment	11,000	11,000	0	12
13 Summary of Req's	Summary of Req's	Summary of Req's	Vehicles	0	0	0	
History by Object	History by Object	History by Object		-	-		
Classification:	Classification:	Classification:	TOTAL CARITAL CUTLAY	44.000	44.000		
14 Historical Data	Historical Data	Historical Data	TOTAL CAPITAL OUTLAY	11,000	11,000	0	
15			DEBT SERVICE	2			15
16 See Page 3 H: GF	See Page 3 H: GF	See Page 3 H: GF		0	0	0	
17 Summary of Req's	Summary of Req's	Summary of Req's		0	0	0	17
18 History by Object Classification:	History by Object Classification:	History by Object Classification:		0	0	0	18
10 Illinoida I Data	Historical Data	Historical Data		0	0	0	19
20	Theterioal Bata	Thotorious Butta	TOTAL DEBT SERVICE	0	0	0	20
21			SPECIAL PAYMENTS				21
22 See Page 3 H: GF	See Page 3 H: GF	See Page 3 H: GF	Grants to Partners	290,000	290,000	0	
23 Summary of Req's	Summary of Req's	Summary of Req's	Scholarships	6,000	6,000	0	23
24 History by Object Classification:	History by Object Classification:	History by Object Classification:		0	0	0	24
23	Historical Data	Historical Data	TOTAL OREGIAL BAYMENTO	0	0	0	25
20	Tilotoffoai Bata	Tilotorioai Data	TOTAL SPECIAL PAYMENTS	296,000	296,000	0	26
27			INTERFUND TRANSFERS				27
28 See Page 3 H: GF	See Page 3 H: GF	See Page 3 H: GF	Transfers to Conservation Grants Fund	670,375	670,375	0	_
See Fage 3 n. Gr	Summary of Req's	Summary of Req's	Transfers to Conservation Loans Fund	0	0	0	29
29 Summary of Req's	History by Object	History by Object	Transfers to Working Lands Legacy Fund	124,000	124,000	0	
29 Summary of Req's 30 History by Object		Classification:	Transfers to Building Reserve Fund	0	0	0	
29 Summary of Req's 30 History by Object Classification:	Classification:	Historical Data					
29 Summary of Req's 30 History by Object Classification: Historical Data	Classification: Historical Data	Historical Data	TOTAL INTERFUND TRANSFERS	794,375	794,375	0	_
29 Summary of Req's 30 History by Object Classification: Historical Data	Historical Data		TOTAL INTERFUND TRANSFERS OPERATING CONTINGENCY	794,375	794,375	0	33
29 Summary of Req's 30 History by Object Classification: Historical Data 33 See Page 3 H: GF	Historical Data See Page 3 H: GF	See Page 3 H: GF			,		33
29 Summary of Red's 30 History by Object Classification: Historical Data 33 See Page 3 H: GF	Historical Data		OPERATING CONTINGENCY	0	0	0	33 34
29 Summary of Reg's 30 History by Object Classification: Historical Data 33 See Page 3 H: GF 34 Summary of Reg's	Historical Data See Page 3 H: GF Summary of Req's	See Page 3 H: GF Summary of Req's	OPERATING CONTINGENCY Ending balance (prior years)	0	0	0	33 34 35

DEPARTMENTS IN THE GENERAL FUND



GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 4

							5/1/2018	<u> </u>
	I	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				PERSONNEL SERVICES				1
2				Salaries, wages, benefits	393,689	393,689		2
3				TOTAL PERSONNEL SERVICES	393,689	393,689	0	3
4				Total FTE count for FY 18-19 is 4.0	4.00	4.00		4
5				MATERIALS AND SERVICES				5
6	See Page 4 H: General	See Page 4 H: General	See Page 4 H: General	Contracted services	29,600	29,600		6
7	Fund Requirements	Fund Requirements	Fund Requirements	Occupancy: Rent, utilities, telecomm, storage, maint.	2,000	2,000		7
8	History: District	History: District	History: District	Supplies	45,656	45,656		8
9	Operations Dept:	Operations Dept:	Operations Dept:	Training and travel	20,050	20,050		9
10	Historical Data	Historical Data	Historical Data	TOTAL MATERIALS AND SERVICES	97,306	97,306	0	10
11				CAPITAL OUTLAY				11
12				Equipment	0	0		12
13				Vehicles	0	0		13
14				TOTAL CAPITAL OUTLAY	0	0	0	14
15				DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	490,995	490,995	0	15

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 5

							5/1/2018	4
	Н	istorical 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				PERSONNEL SERVICES				1
2				Salaries, wages, benefits	487,658	487,658		2
3	This department	This department	This department	TOTAL PERSONNEL SERVICES	487,658	487,658	0	3
4	was included in	was included in	was included in	Total FTE for FY 18-19	5.40	5.40		4
5	Conservation	Conservation	Conservation	MATERIALS AND SERVICES				5
6	Services Dept prior	Services Dept prior		Contracted services	0	0		6
7	to FY 1819. See	to FY 1819. See	to FY 1819. See	Occupancy: Rent, utilities, telecomm, storage, maint.	0	0		7
8	Page 5,6,7 H: General Fund	Page 5,6,7 H: General Fund	Page 5,6,7 H: General Fund	Supplies	0	0		8
9	Requirements	Requirements	Requirements	Training and travel	7,000	7,000		9
10	History:	History:	History:	TOTAL MATERIALS AND SERVICES	7,000	7,000	0	10
11	Conservation	Conservation	Conservation	CAPITAL OUTLAY				11
12	Services Dept:	Services Dept:	Services Dept:	Equipment	0	0		12
13	Historical Data	Historical Data	Historical Data	Vehicles	0	0		13
14				TOTAL CAPITAL OUTLAY	0	0	0	14
15				CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS	494,658	494,658	0	15

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 6

							5/1/2018	
	Hi	storical Data		WeedWise Department	Budç	get for Fiscal Y	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			
1				PERSONNEL SERVICES				1
2				Salaries, wages, benefits	329,677	329,677		2
3	This department was	This department	This department	TOTAL PERSONNEL SERVICES	329,677	329,677	0	3
4	This department was included in	This department was included in	This department was included in	Total FTE for FY 18-19	4.00	4.00		4
5	Conservation	Conservation		MATERIALS AND SERVICES				5
6	Services Dept prior	Services Dept prior		Contracted services	2,000	2,000		6
7	to FY 1819. See	to FY 1819. See	to FY 1819. See	Occupancy: Rent, utilities, telecomm, storage, maint.	9,300	9,300		7
8	Page 5,6,7 H: General Fund	Page 5,6,7 H: General Fund	Page 5,6,7 H: General Fund	Supplies	11,300	11,300		8
9	Requirements	Requirements	Requirements	Training and travel	10,000	10,000		9
10	History:	History:	History:	TOTAL MATERIALS AND SERVICES	32,600	32,600	0	10
11	Conservation	Conservation		CAPITAL OUTLAY				11
12	Services Dept:	Services Dept:	Services Dept:	Equipment	0	0		12
13	Historical Data	Historical Data	Historical Data	Vehicles	0	0		13
14				TOTAL CAPITAL OUTLAY	0	0	0	14
15				WEEDWISE DEPT. TOTAL REQUIREMENTS	362,277	362,277	0	15

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 7

							5/1/2018	
	Hi	storical Data		Education & Outreach Department	Budç	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	Approved by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2				Salaries, wages, benefits	181,571	181,571		2
3	This department	This department	This department	TOTAL PERSONNEL SERVICES	181,571	181,571	0	3
4	was included in	was included in	was included in	Total FTE for FY 18-19	2.00	2.00		4
5	Conservation	Conservation		MATERIALS AND SERVICES				5
6		Services Dept prior		Contracted services	29,293	29,293		6
7	to FY 1819. See	to FY 1819. See	to FY 1819. See	Occupancy: Rent, utilities, telecomm, storage, maint.	4,300	4,300		7
8	Page 5,6,7 H: General Fund	Page 5,6,7 H: General Fund	Page 5,6,7 H: General Fund	Supplies	34,627	34,627		8
9	Requirements	Requirements	Requirements	Training and travel	3,800	3,800		9
10	History:	History:	History:	TOTAL MATERIALS AND SERVICES	72,020	72,020	0	10
11	Conservation	Conservation		CAPITAL OUTLAY				11
12	Services Dept: Historical Data	Services Dept: Historical Data	Services Dept: Historical Data	Equipment	0	0		12
13	HISIOHCAI DAIA	HISTORICAL DATA	HISTORICAL DATA	Vehicles	0	0		13
14				TOTAL CAPITAL OUTLAY	0	0	0	14
15				EDUCATION & OUTREACH DEPT. TOTAL REQUIREMENTS	253,591	253,591	0	15

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 8

5/1/2018

	H	listorical 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				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	0.00		4
5				MATERIALS AND SERVICES				5
6	See Page 8 H:	See Page 8 H:		Contracted services	10,000	10,000		6
7	General Fund	General Fund	General Fund	Occupancy: Rent, utilities, telecomm, storage, maint.	4,000	4,000		7
8	Requirements History: Land	Requirements History: Land	Requirements History: Land	Supplies	3,000	3,000		8
9	Management Dept:	Management Dept:	Management Dept:	Training and travel	300	300		9
10	Historical Data	Historical Data	Historical Data	TOTAL MATERIALS AND SERVICES	17,300	17,300	0	10
11				CAPITAL OUTLAY				11
12				Equipment	11,000	11,000		12
13]			Vehicles				13
14				TOTAL CAPITAL OUTLAY	11,000	11,000	0	14
15	5			LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	28,300	28,300	0	15

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

GENERAL FUND REQUIREMENTS NOT ALLOCATED TO A DEPARTMENT



Page 9

	Historical Data						5/1/2018	<u>—</u>
	H	listorical Data		Not Allocated to Any Department	Budge	t 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	Approved by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES Not Allocated				1
2				Salaries, wages, benefits	0	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	See Page 9 H:	See Page 9 H:		Contracted services Occupancy: Rent, utilities, telecomm, storage, maint.	0	0		6
7	General Fund	General Fund Requirements	General Fund Requirements	111,108	111,108		7	
8	Requirements History:	History: Not Allocated	History: Not Allocated	Supplies	15,340	15,340		8
9	Not Allocated to Any	to Any Dept:	to Any Dept:	Training and travel	0	0		9
10	Dept: Historical Data	Historical Data	Historical Data	TOTAL MATERIALS AND SERVICES	126,448	126,448	0	10
11				CAPITAL OUTLAY Not Allocated				11
12				Equipment	0	0		12
13				Vehicles	0	0		13
14				TOTAL CAPITAL OUTLAY	0	0	0	14
15				DEBT SERVICE Not Allocated				15
16								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	290,000		22
23				Scholarships	6,000	6,000		23
24		See Page 9 H:	See Page 9 H:					24
25	See Page 9 H:	General Fund	General Fund					25
26	General Fund Requirements History:	Requirements	Requirements	TOTAL SPECIAL PAYMENTS	296,000	296,000	0	
27	Not Allocated to Any	History: Not Allocated	History: Not Allocated	INTERFUND TRANSFERS				27
28	Dept: Historical Data	to Any Dept:		Transfers to Conservation Grants Fund	670,375	670,375	0	
29		Historical Data	Historical Data	Transfers to Conservation Loans Fund	0	0	0	
30				Transfers to Working Lands Legacy Fund	124,000	124,000	0	
31				Transfers to Building Reserve Fund	0	0	0	
32				TOTAL INTERFUND TRANSFERS	794,375	794,375	0	
33				OPERATING CONTINGENCY	0	0	0	
34				Ending balance (prior years)				34
				UNAPPROPRIATED ENDING FUND BALANCE (funds needed from				
35				July-November 2019)	679,905	679,905	0	35
36				Reserved for future expenditure	102,868	102,868		36
37				TOTAL REQUIREMENTS NOT ALLOCATED	1,999,596	1,999,596	0	37

SPECIAL AND RESERVE FUNDS



Page 10

				CONCERVATION CHARTOT CHE			Good dirt. Clean water.		5/1/2018	
	His	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	RE	SOURCES and REQUIRE	MENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2	(86,779)	507,878		Beginning fund balance: Working	108,415	108,415	0			
3	1,110,000	490,882		Transferred from General Fund	670,375	670,375	0			
4	0	10,000		DWEB Small Grants (combined) revenue for this FY			518	518	0	
5	44,058	96,732		Other grants and reimbursements			0	0	0	
6	0	0		SEP funding for projects				0	0	
7	0	0		Other funding sources to be combined here: see CGF worksheet lines 7 + 8 Interest from bank accounts			0	0	0	
8	2,192	0		Interest from bank accounts Other			0	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 Conservation loans: repayments received from borrowers			See Co	onservation Loan	s Fund	10
11	51,626	0				770,000			11	
12	1,178,624	1,105,492	751,019				779,308	779,308	0	
13					REQUIREMENTS					13
14				Department (Org. Unit)	Object Classification	Detail				14
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	15
16	New dept FY1819	New dept FY1819	New dept FY1819	WeedWise Dept.	Materials & Services	Grants and contracted services	428,000	428,000	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	_
19	209,558	288,288	419,000	Conservation Services Dept.	Materials & Services	Contracted services		Dept has been o		19
20	367,385	392,512	213,600	Not Allocated to any Dept.	Special Payments	Grants and cost-share	grants/cost-	e from OR Dep 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)				21
22	48,802	See Conservation Loans Fund	See Conservation Loans Fund	Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators		onservation Loan		22
23	625,745	814,800		Total Expenses (See note on lin	,		660,550	660,550	0	
24	49,676	290,070	118,419	UNAPPROPRIATED ENDING FU	JND BALANCE (funds needed	from July-November 2019)	118,758	118,758	0	24
25	503,203	622	0	Reserved for future expenditure			0	0	0	25
26	1,178,624	1,105,492	751,019	TOTAL REQUIREMENTS			779,308	779,308	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

5/1/2018

				CONSERVATION LOANS FUND			Good di	rt. Clean water.	5/1/2018	<u> </u>
	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 REQUIRI	EMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2		0	181,548	Beginning fund balance: Wor			166,548	166,548	0	2
3		134,000		start of loan program through	nsferred from Conservation Grants Fund: Conservation loan Borrower repayments made fr rt of loan program through 6/30/16 nsferred from General Fund				0	3
4		0	-		· · · ·		0	0	0	4
5		45,624			VSRF Ioan # R22405: Conserva		150,000	150,000	0	5
6		0			oursements from DEQ CWSRF loan # R22406: Residential septic repair loans oursements from DEQ CWSRF loan # R22407: Conservation loans				0	6
7	NEW FUND NO HISTORY	0							0	7
8	NO HISTORT	45,614			ns: principal received from borrowers				0	8
9		1,932	, -	Interest from bank accounts	ns: interest received from borrowers				0	9
10 11		0	0	interest from bank accounts			0	0	0	10 11
12		0	0				0	0	0	12
13		0	0				0	0	0	13
14		0	0				0	0	0	14
15	0	227,171	438,684	TOTAL RESOURCES			445,681	445,681	0	15
16					REQUIREMENTS					16
17				Department (Org. Unit)	Object Classification	Detail				17
18				Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	100,000	100,000	0	18
				<u> </u>		Contracted Services: Residential	,	•		
19				District Operations Dept.	Materials & Services	septic repair loans to borrowers	150,000	150,000	0	19
20	NEW FUND NO HISTORY	45,624		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	T-4-1 F			2 50,000	0	0	24
25	0	45,624	,	•	Total Expenses UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2019)			250,000	0	25
26	0	51,547	·		· ·	eded from July-November 2019)	45,681	45,681 150,000	0	26
27	0	130,000	·	Reserved for future expenditu	iie		150,000	150,000	0	27
28	0	227,171	438,684	TOTAL REQUIREMENTS		445,681	445,681	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

				7707771170 127170 11070			Good dirt. Clean water.		5/1/2018	
	Hi	istorical Data	1				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		SOURCES and REQU	JIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2	72,500	57,686	31,432	Beginning fund balance: W	orking capital (accrual ba	asis)	41,432	41,432	0	2
3	0	0		Earning from temporary inv			0	0 124,000	0	3
4	0	0		Transferred from General F					0	4
5	0	0	0	Interest			1,800	1,800	0	5
6	0	0			nations to acquire/maintain land and/or conservation easements nts to acquire/maintain land and/or conservation easements				0	6
7	0	0	0		ants to acquire/maintain land and/or conservation easements				0	7
8	0	0	1,300,000	Loans to acquire/maintain I	ans to acquire/maintain land and/or conservation easements				0	8
9	0	0	0						0	9
10	0	0	0						0	10
11	72,500	57,686	1,341,432	TOTAL RESOURCES					0	11
12					REQUIREMENT					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	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		Ŭ	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	
20	0	0	0				0	0	0	
21	0	0	0				0	0	0	
22	14,814	53,253		Total Expenses			161,800	161,800	0	-
23	57,686	4,433				unds needed from July-Nov 2019)	5,432	5,432	0	23
24	0	0		Reserved for future expend	liture		100,000 267,232	100,000	0	24
25	72,500	57,686	1,341,432	TOTAL REQUIREMENTS				267,232	0	25

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

Grants to acquire land and/or conservation easements:

A	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

		,,							3/1/2010		
	Historical Data			This fund is authorized and established by resolution in 2007, and renewed in 2017, for the following specified purpose: Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD			Bud	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				Adopted by Governing Body		
1					RESOURCES					1	
2	163,002	117,768	3,131	Beginning fund balance: Wo	orking capital (accrual basis	s)	3,931,131	3,931,131	0	2	
3	0	0	0	Earning from temporary inve			0	0	0	3	
4	154,796	0	125,000		und		0	0	0		
5	1,348	1,928		Interest			60,000	60,000	0		
6	0	0		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	9	
10	385,999	119,696	4,131,131	TOTAL RESOURCES	OTAL RESOURCES			3,991,131	0	10	
11					REQUIREMENTS					11	
12				Department (Org. Unit)	Object Classification	Detail				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	
						Build facilities, improve real					
14	0	92,956		District Operations Dept.	Materials & Services	property, related costs	350,000	350,000	0		
15	0	0		District Operations Dept.	Materials & Services	General costs	0	0	0		
16	5,379	0		District Operations Dept.	Materials & Services	Bank fees	0	0	0		
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	
						Beavercreek farm loan pay-off					
19	286,084	0		Not Allocated to any Dept.	Debt Service	(principal + interest)	0	0	0	19	
20	291,463	99,083	200,000	Total Expenses			3,000,000	3,000,000	0	20	
21	0	20,612	1,631,131	UNAPPROPRIATED ENDIN	JNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019)			991,131	0	21	
22	94,536	0		•	eserved for future expenditure			0	0	22	
23	385,999	119,696	4,131,131	TOTAL REQUIREMENTS			3,991,131	3,991,131	0	23	

BUDGET WORKSHEETS



FORM LB-20 Worksheet

RESOURCES GENERAL FUND Worksheet



Page 1W

							5/1/2018	
	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	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				OTHER RESOURCES				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		WeedWise CRISP partner: PGE grant	0	0		15
16		22,000		WeedWise CRISP partner: BLM	7,500	7,500		16
17		30,000		WeedWise CRISP partner: Metro	30,000	30,000		17
18		0		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	1,927,384	1,450,590		Total resources, except taxes to be levied	1,284,677	1,284,677	0	24
25	2 222 4==		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	4,010,563	3,564,559	3,891,160	TOTAL RESOURCES	3,629,417	3,629,417	0	27

FORM LB-10 Worksheet

SPECIAL REVENUE FUND

Worksheet

Conservation Grants Fund

Clackamas SWCD

This is a special fund

5/1/2018

Page 10 W

							1		5/1/2018	
		listorical 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 REQUIR	EMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2	(86,779)	507,878	292,070	Beginning fund balance: Working	g 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		OWEB Small Grants (combined)			518	518		4
5	44,058	96,732		Other grants and reimbursement	S		0	0		5
6	0	0		SEP funding for projects			0	0		6
7	New item in FY1819	New item in FY1819		Other funding source (to be filled			0	0		7
8	New item in FY1819	New item in FY1819		Other funding source (to be filled	in)		0	0		8
9	2,192	0		Interest from bank accounts			0	0		9
10	0		10,000	Other			0	0		10
11	57,527	See Conservation	See Conservation	Disbursements from DEQ CWSR		105				11
12	51,626	Loans Fund	Loans Fund	Conservation loans: principal rec			See Co	onservation Loa	ns Fund	12
13	Included on line 12	4 405 400	754.040	Conservation loans: interest rece TOTAL RESOURCES	eived from borrowers		770 000	770 000	1 0	13
14	1,178,624	1,105,492	751,019	TOTAL RESOURCES	DECLUBEMENTS		779,308	779,308	0	14
15 16				Department (Org. Unit)	REQUIREMENTS Object Classification	Detail				15 16
10				Department (Org. Ont.)	Object Classification	Grants and cost-share to				10
17	New dept FY1819	New dept FY1819	New dept FY1819	Conservation Planning Dept.	Materials & Services	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	Concentatio	n Services De	nt baa baan	25
26	2,377	0	Included in line 28	Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project		ued beginning		26
27		95,068	Included in line 28	Conservation Services Dept.	Materials & Services	CRISP partnership	uiscontin	ded beginning	1 11019.	27
						Grants and cost-share to			pt of Revenue:	
28	194,557	194,319		Not Allocated to any Dept.	Special Payments	Cooperators			ed in this Fund	
29	172,828	198,193	93,600	Not Allocated to any Dept.	Special Payments	Grants to Partners	should b	e displayed as	M&S by Dept.	. 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 Co	onservation Loa	ns Fund	30
31	48,802	See Conservation Loans Fund	See Conservation Loans Fund	Not Allocated to any Dont				31		
32	625,745	814,800		Total Expenses (See note on lin			660,550	660,550	0	32
33	49,676	290,070	118,419	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2019)			118,758	118,758	0	33
34	503,203	622	0	Reserved for future expenditure			0	0	0	34
	1,178,624	1,105,492	754.040	TOTAL REQUIREMENTS			779,308	779,308	0	35

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

Loans Fund Clackamas SWCD

Worksheet

This is a special fund

5/1/2018

	Hi	istorical Data						t for Fiscal Ye	ar 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	R	RESOURCES and REQUIREMENTS			Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2		0	181,548		ginning fund balance: Working capital (accrual basis)			166,548		2
				Transferred from Conservation	on Grants Fund: Conservation lo	oan Borrower repayments made from				
3		134,000			rt of loan program through 6/30/16					3
4	-	0		Transferred from General Fu			0	0		4
5	-	45,624			VSRF loan # R22405: Conserva		0	0	0	
6	-	0			VSRF loan # R22406: Residentia		150,000	150,000		6
7	-	0			VSRF loan # R22407: Conserva	tion loans	100,000	100,000		7
8	NEW FUND NO HISTORY	45,614		Conservation loans: principal			24,267	24,267		8
9	NOTHOTOKT	1,932		Conservation loans: interest r			1,684	1,684		9
10	-	0		Septic system repair loans: p			1,985 1.197	1,985 1,197		10
	-	0	0	Septic system repair loans: in Interest from bank accounts	iterest rec va from borrowers		1,197	1,197		
12	-	0		interest from bank accounts			U	0		12 13
14	-	0								14
15	-	0								15
16	-	0								16
17	0	227,171	438,684	TOTAL RESOURCES			445.681	445.681	0	
18			100,000		REQUIREMENTS		110,001	110,000		18
19				Department (Org. Unit)	Object Classification	Detail				19
						Contracted Services: Conservation				
20				Conservation Planning Dept.	Materials & Services	loans to borrowers	100,000	100,000		20
1 1						Contracted Services: Residential				
21				District Operations Dept.	Materials & Services	septic repair loans to borrowers	150,000	150,000		21
22	NEW FUND	45,624	103,979	Not Allocated to any Dept.	Special Payments	Conservation loans to borrowers	0	0	0	22
23	NO HISTORY	0	100,000	Not Allocated to any Dept.	Special Payments	Septic repair loans to borrowers	0	0	0	
						DEQ CWSRF loan # R22405:				
24		0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	principal + interest + fees	0			24
24				14017 moduled to diffy Dopt.	Debt dervice (long term debt)	DEQ CWSRF loan # R22406:	0			24
25		0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	principal + interest + fees	0			25
		<u>-</u>	<u> </u>		the state of the s	DEQ CWSRF loan # R22407:	-			+=-
26			0	Not Allocated to any Dept.	Debt Service (long-term debt)	principal + interest + fees	0			26
27		0	-	Not Allocated to any Dept.	Interfund transfers	i i	0			27
28		-		- '			-			28
29										29
30										30
31	0	45,624		Total Expenses			250,000	250,000	0	
32	0	51,547			NAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019)			45,681	0	32
33	0	130,000	160,000	Reserved for future expenditu	ıre		150,000	150,000		33
34	0	227,171	438,684	TOTAL REQUIREMENTS			445,681	445,681	0	34

This Conservation Loans Fund has been set up as a Special Revenue Fund beginning in FY 2016-17. Revenue and expenditures related to loans made by CSWCD to borrowers were shown in the Conservation Fund prior to FY 2016-17. Loan-related resources that had accumulated in that Fund were transferred to the Conservation Loans Fund in FY 2016-17 to "seed" the new Fund.

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

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SPECIAL REVENUE FUND

Page 12 W

Working Lands Legacy Fund

Clackamas SWCD Worksheet 5/1/2018 **Budget for Fiscal Year 2018-19 Historical Data** Actual 1st Actual 2nd Revised & Proposed by Approved by Adopted by Preceding Year Preceding Year Adopted Budget RESOURCES and REQUIREMENTS **Budget Officer Budget Cmte** Governing Body 2015/16 2016/17 Year 2017/18 RESOURCES 72,500 57,686 31,432 Beginning fund balance: Working capital (accrual basis) 41,432 41,432 2 2 0 Earning from temporary investments 3 3 0 0 10,000 Transferred from General Fund 124,000 4 124,000 4 5 0 0 0 Interest 1,800 1.800 5 6 0 0 Donations to acquire/maintain land and/or conservation easements 6 100.000 7 0 0 0 Grants to acquire/maintain land and/or conservation easements 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 72.500 57.686 1,341,432 TOTAL RESOURCES 267.232 267,232 0 11 REQUIREMENTS 12 12 13 Department (Org. Unit) **Object Classification** Detail 13 Acquisition of land for conservation 0 1,300,000 Land Management Dept. Capital Outlay & conservation easements 14 14 Transaction fees, recording of easements, surveys, legal fees, 15,000 Land Management Dept. 14.814 35.898 Materials & Services bank fees 15 15 Land/easement stewardship & 0 17,355 0 Land Management Dept. Materials & Services improvements 1,800 1,800 16 16 Not Allocated to any Dept. Debt Service 160,000 160,000 17 Loan principal & interest 17 18 18 19 19 20 20 21 21 22 14,814 53.253 1.315.000 Total Expenses 161.800 161.800 0 22 26,432 UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019) 57,686 4,433 5,432 5,432 0 23 23 24 0 0 0 Reserved for future expenditure 100.000 100.000 24 72,500 57,686 1,341,432 TOTAL REQUIREMENTS 267,232 267,232 **0** 25 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

	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	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2	163,002	117,768	3,131	Beginning fund balance: Wo	eginning fund balance: Working capital (accrual basis)			3,931,131		2
3				Earning from temporary inve			0	0		3
4	154,796	0	125,000	Transferred from General Fu	und		0	0		4
5	1,348	1,928		Interest			60,000	60,000		5
6		0		Long-term debt proceeds			0	0		6
7	66,853		0	Sale of property			0	0		7
8										8
9										9
10	385,999	119,696	4,131,131	TOTAL RESOURCES			3,991,131	3,991,131	0	10
11					REQUIREMENTS					11
12				Department (Org. Unit)	Object Classification	Detail				12
						Build facilities, improve real				
13	0	6,127	0	District Operations Dept.	Capital Outlay	property, related costs	2,400,000	2,400,000		13
					L	Build facilities, improve real				
14	0	92,956		District Operations Dept.	Materials & Services	property, related costs	350,000	350,000		14
15	0	0		District Operations Dept.	Materials & Services	General costs	0	0		15
16	5,379			District Operations Dept.	Materials & Services	Bank fees	0	0		16
17			0	Not Allocated to any Dept.	Debt Service	Building loan principal & interest	250,000	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	99,083	•	Total Expenses			3,000,000	3,000,000	0	20
21	0	20,612	1,631,131	UNAPPROPRIATED ENDIN	IG FUND BALANCE (funds	needed from July-November 2019)	991,131	991,131	0	21
22	94,536	0		Reserved for future expendit	ture		0	0		22
23	385,999	119,696	4,131,131	TOTAL REQUIREMENTS			3,991,131	3,991,131	0	23

BUDGET HISTORICAL SHEETS



Page 3 H

GENERAL FUND SUMMARY OF REQUIREMENTS HISTORY



	ŀ	listorical Data		By Object Classification: Historical Data	Budg	et 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	Approved by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	880,519	1,079,798	1,262,135	Salaries, wages, benefits				2
3	84,792	85,392	115,743	Payroll liabilities (District share of taxes)				3
4	198,225	193,044		Employee benefits	See Page 3:	See Page 3:		4
5	56,680 0	0	0	Deferred compensation - Employer contribution Temporary employees & interns	General Fund	General Fund	See Page 3: Genera	al 5 6
7	0	0	0	COLAs and merit increases for staff	Summary of Requirements by	Summary of Requirements by	Fund Summary of Requirements by	7
8	0	0	0	Compensated absences (annual leave)	Object	Object	Object Classification	8
9	0	0	0	Salary adjustments (includes related taxes & def comp)	Classification	Classification		9
10	1,220,216	1,358,234	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				MATERIALS AND SERVICES				12
13	123,824	104,419	112,430	Contracted services				13
	,	,	,					
14	24,514	50,696	7,240	Partner support				14
15	102,213	97,679	132,480	Occupancy: Rent, utilities, telecomm, storage, maint.				15
16	18,777	9,954	17,000	' '		1	1	16
17	7,480	9,852	13,500	Meetings, workshops, events	See Page 3:	See Page 3:	1	17
18	11,244	13,147	18,110	Insurance	General Fund	General Fund	See Page 3: Genera	18
19	32,271	28,865	42,625	Supplies	Summary of	Summary of	Fund Summary of	19
20	22,485	23,285	10,200	Printing, publication	Requirements by Object	Requirements by Object	Requirements by Object Classification	20
21	32,202	42,959	26,355	Dues, subscriptions, licenses	Classification	Classification	Object Classification	21
22	20,287	16,971	23,000					22
23	15,543	27,073	19,250	Staff & Director expenses				23
24	29	24	0	Volunteer/cooperator recognition				24
25	3,454	3,097	0	Bank fees, interest paid				25
26 27	414,323	8,700 436,723	0 422,190	Scholarships TOTAL MATERIALS AND SERVICES				26 27
28	414,323	430,723	422,190	CAPITAL OUTLAY				28
29	0	0	0	Equipment				29
30	1,039	2,892	0	Office equipment/capitalized building repairs	See Page 3: GF Summary of	See Page 3: GF Summary of	See Page 3: GF	30
31	806	3,530	0	Field equipment	Requirements by	Requirements by	Summary of	31
32	0	28,769	0	Vehicles	Object	Object	Requirements by Object Classification	
33	1,845	35,191	0	TOTAL CAPITAL OUTLAY	Classification	Classification	Object Classification	33
34	,	,		DEBT SERVICE				34
35	0	0	0		See Page 3: GF	Can Dana 2: CF		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	000.05	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 Object	Requirements by	43
44	0	0	0	TOTAL ORFOLA DAMAGE	Object Classification	Classification	Object Classification	
45	0	0	190,000	TOTAL SPECIAL PAYMENTS				45
46	4 440 000	400.000	204.075	INTERFUND TRANSFERS				46
47	1,110,000	490,882	384,875	Transfers to Conservation Grants Fund	See Page 3: GF	See Page 3: GF	See Page 3: GF	47
48	New Fund FY1617	0	0	Transfers to Conservation Loans Fund	Summary of	Summary of	Summary of	48
49	0	0	10,000	Transfers to Working Lands Legacy Fund	Requirements by Object	Requirements by Object	Requirements by	49
50	154,796	400 993	125,000	Transfers to Building Reserve Fund	Classification	Classification	Object Classification	
51	1,264,796	490,882	519,875	TOTAL INTERFUND TRANSFERS				51
52	0	0		OPERATING CONTINGENCY	See Page 3: GF	See Page 3: GF	See Page 3: GF	52
53	30,400	0		Ending balance (prior years)	Summary of	Summary of	Summary of	53
54	1,078,983	805,259		UNAPPROPRIATED ENDING FUND BALANCE	Requirements by Object	Requirements by Object	Requirements by	54
55	0	438,270		Reserved for future expenditure	Classification	Classification	Object Classification	
56	4,010,563	3,564,559	3,891,160	TOTAL REQUIREMENTS			l	56

FORM LB-30	GENERAL FUND REQUIREMENTS	Page 4 H
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				HISTORY	Clackamas SWCD		5/1/2018	<u> </u>		
	н	listorical 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	Approved by Budget Cmte	Adopted by Governing Body			
1				PERSONNEL SERVICES				1		
2	222,386	291,945		Salaries and wages				2		
3	47,888	78,967		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	See Page 4:	See Page 4:	5		
6	0	0		Temporary Employees & Interns	Fund Requirements	General Fund Requirements	General Fund Requirements	6		
7	0	Incl. in line 2		COLAs and merit increases for staff (incl taxes & def comp)	Allocated To District		Allocated To District	t 7		
8		0		Compensated absences (annual leave)	Operations Dept.	Operations Dept.	Operations Dept.	8		
9		0		Salary adjustments (includes related taxes & def comp)				9		
10	344,048	427,208	562,395	TOTAL PERSONNEL SERVICES			S			10
11	3.50	4.00	4.00	Total FTE				11		
12				MATERIALS AND SERVICES				12		
13	68,806	40,158	50,000	Contracted services				13		
14	374	750		Partner support				14		
15	23,836	96,352		Occupancy: Rent, utilities, telecomm, storage, maint.				15		
16	9,197	5,608	15,000	Fuel/maint/repair of District vehicles/equipment		See Page 4:		16		
17	0	1,656		Meetings, workshops, events				17		
18	8,675	5,532	2,950	Insurance			See Page 4:	18		
19	7,638	11,436	31,500	Supplies & non-capitalized equipment	See Page 4: General	General Fund	General Fund	19		
20	5,184	8,663	1,500	Printing, publication	Fund Requirements Allocated To District	Requirements	Requirements	20		
21	13,807	29,900	16,240	Dues, subscriptions, licenses	Operations Dept.	Allocated To District	Allocated To District	t 21		
22	7,617	11,855	12,000	Staff & Director training	.,,	Operations Dept.	Operations Dept.	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	158,084	234,519	189,190	TOTAL MATERIALS AND SERVICES				27		
28				CAPITAL OUTLAY				28		
29	0	2,892		Office equipment		Can David	Con Derivati	29		
30	0	0		Field equipment	See Page 4: General Fund Requirements Allocated To District Allocated To District Allocated To District		See Page 4: General Fund	30		
31	0	28,769		Vehicles			Requirements	31		
						Allocated To District	Allocated To District	t		
00	•	24 604	_	TOTAL CARITAL OUTLAN	Operations Dept.	Operations Dept.	Operations Dept.			
32	0	31,661	0	TOTAL CAPITAL OUTLAY				32		
33	502,132	693,388	/51,585	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS				33		

	FORM LB-30			GENERAL FUND REQUIREMENTS			Page 5,6,7 H	
				HISTORY	Clackamas S	WCD	5/1/2018	
	His	storical Data		Conservation Services Dept: Historical Data	Budg	get for Fiscal Y	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 Budget Cmte Governing			
1				PERSONNEL SERVICES				1
2	658,133	787,853	904,065	Salaries and wages				2
3	36,904	6,426		Payroll liabilities (District share of taxes)				3
4	138,490	136,747	176,261	Employee benefits	Reginning with EV	1810 the Concervs	ation Services Dept is	4
5	42,641	Incl. in line 2	Incl. in line 2	Deferred compensation - Employer contribution		and is now divided i		5
6	0	0		Temporary employees & interns			ept, WeedWise Dept,	, 6
7	0	Incl. in line 2		COLAs and merit increases for staff (incl taxes & def comp)		& Outreach Dept. S	•	7
8	0	0		Compensated absences (annual leave)		•	To a Department for	8
9	0	0		Salary adjustments (includes related taxes & def comp)	ti	ne relevant departm	ent.	9
10	876,168	931,026	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	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			ation Services Dept is	18
19	17,065	17,429	10,175	Supplies & non-capitalized equipment		and is now divided i		19
20	17,301	14,622	8,700	Printing, publication		servation Planning D & Outreach Dept. S	Pept, WeedWise Dept,	20
21	18,395	13,059	10,115	Dues, subscriptions, licenses			To a Department for	21
22	12,670	5,117	11,000	Staff & Director training	1	ne relevant departm	•	22
23	6,028	7,715	5,000	Staff & Director expenses				23
24	0	0	0	Volunteer/cooperator recognition				24
25	0	0		Bank fees, interest paid				25
26	0	0		Scholarships				26
27	222,237	178,334	197,000	TOTAL MATERIALS AND SERVICES				27
28				CAPITAL OUTLAY				28
29	1,039	0	0	Office equipment				29
	,				_			
30	806	3,530	0	Field equipment			irements Allocated To	30
31	0	0	0	Vehicles	a Departn	nent for the relevant	department.	31
32	1,845	3,530	0	TOTAL CAPITAL OUTLAY				32
33	1,100,250	1,112,890	1,277,326	CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS				33

١	FORM LB-30			GENERAL FUND REQUIREMENTS			Page 8 H	
				HISTORY	Clackamas SV	VCD	5/1/2018	
	Hi	istorical Data		Land Management Dept: Historical Data	Budç	get 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	Approved by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2				Salaries and wages				2
3			0	Payroll liabilities (District share of taxes)				3
4			0	Employee benefits				4
5			Incl. in line 2	Deferred compensation - Employer contribution	See Page 8:	See Page 8:	See Page 8:	5
6			0	Temporary employees & interns	General Fund Requirements	General Fund Requirements	General Fund Requirements	6
7			0	COLAs and merit increases for staff (incl taxes & def comp)	Allocated To Land	Allocated To Land	Allocated To Land	7
8			0	Compensated absences (annual leave)	Management Dept.	Management Dept.	Management Dept.	8
9			0	Salary adjustments (includes related taxes & def comp)				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	14,551	33,000	Contracted services				13
14	0			Partner support				14
15	5,066	541		Occupancy: Rent, utilities, telecomm, storage, maint.				
16	3,533	208	2,000	Fuel/maint/repair of District vehicles/equipment				16
17	0			Meetings, workshops, events				17
18	0			Insurance				18
19	7,568	0	950	Supplies & non-capitalized equipment				19
20	0			Printing, publication	See Page 8: General Fund	See Page 8: General Fund	See Page 8: General Fund	20
21	0			Dues, subscriptions, licenses	Requirements	Requirements	Requirements	21
22	0			Staff & Director training	Allocated To Land	Allocated To Land	Allocated To Land	22
23	48	70	50	Staff & Director expenses	Management Dept.	Management Dept.	Management Dept.	23
24	0			Volunteer/cooperator recognition				24
25	0			Bank fees, interest paid				25
26	0	8,500	Moved to "Not Allocated to Any Dept: Special Payments"	Scholarships				26
27	34.002	23.870	36.000	TOTAL MATERIALS AND SERVICES				27
28	2 3,3 42	_==,5.0	22,000	CAPITAL OUTLAY				28
29	0			Office equipment	See Page 8:	See Page 8:	See Page 8:	29
30	0	0	0	Field equipment	General Fund	General Fund	General Fund	30
31	0		Ĭ	Vehicles	Requirements	Requirements	Requirements	31
32	0	0	0	TOTAL CAPITAL OUTLAY	Allocated To Land Management Dept.	Allocated To Land Management Dept.	Allocated To Land Management Dept.	32
33	34,002	23,870	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					Page 9 H			
				GENERAL FUND REQUIREMENTS HISTORY	Clackamas SWCD 5/1/2018			Ī
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	
1				PERSONNEL SERVICES Not Allocated				1
2				Salaries, wages, benefits	See Page 9:	See Page 9:	See Page 9:	2
4	0	0	0	TOTAL PERSONNEL SERVICES	General Fund Requirements Not Allocated to a Dept	General Fund Requirements Not Allocated to a Dept	General Fund Requirements Not Allocated to a Dept	3
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	Requirements Not	t 8
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	Бері	Бері	Бері	10
11				CAPITAL OUTLAY Not Allocated				11
12				Equipment				12
13				Vehicles	See Page 9	See Page 9	See Page 9	13
14	0	0	0	TOTAL CAPITAL OUTLAY				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	18
19					Allocated to a Dept	Not Allocated to a Dept	Allocated to a Dept	19
20	0	0	0	TOTAL DEBT SERVICE	Борг	Борг	Борг	20
21				SPECIAL PAYMENTS Not Allocated				21
22		0	184,000	Grants to Partners				22
		See Page 8 H: General Fund Requirements History: Land Mgmt			See Page 9: General Fund Requirements Not		See Page 9: General Fund Requirements Not	
23		Dept Historical Data	6,000	Scholarships	Allocated to a Dept	Not Allocated to a Dept	Allocated to a Dept	23
24					Бері	Бері	Бері	24
25	0	0	190.000	TOTAL SPECIAL PAYMENTS				25
26 27	U	U	190,000	INTERFUND TRANSFERS				26 27
28	1,110,000	490,882	384,875	Transfers to Conservation Grants Fund				28
29	New Fund FY1617	490,002		Transfers to Conservation Grants Fund Transfers to Conservation Loans Fund				29
30	0 New Fund F 11617	0		Transfers to Working Lands Legacy Fund				30
31	154,796	0		Transfers to Building Reserve Fund	See Page 9:	See Page 9:	See Page 9:	31
32	1,264,796	490,882	519.875	TOTAL INTERFUND TRANSFERS	General Fund	General Fund	General Fund	32
33	1,204,730	400,002	0.0,570	OPERATING CONTINGENCY	Requirements Not	Requirements	Requirements Not	33
34	30.400			Ending balance (prior years)	Allocated to a Dept	Not Allocated to a Dept	Allocated to a Dept	34
35	1,078,983	805,259		UNAPPROPRIATED ENDING FUND BALANCE	pehr	Бері	Dehr	35
36	.,5.5,500	438,270		Reserved for future expenditure				35 36
37	2,374,179	1,734,411	-, -	TOTAL REQUIREMENTS NOT ALLOCATED				37
3/	2,314,119	1,134,411	1,020,249	TOTAL NEWOINLINES NOT ALLOCATED				31