

Clackamas SWCD Budget: FY 2018-2019

ADOPTED budget, May 15, 2018

Notes:

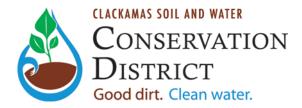
- Fiscal year 2018-2019 starts July 1, 2018 and ends on June 30, 2019.
- April 3, 2018: The first meeting of the Budget Committee was held.
- May 1, 2018: The second meeting of the Budget Committee was held and public comment was accepted.
- May 15, 2018: The Board of Directors held a public hearing on the approve budget.
- May 15, 2018: The Board of Directors adopted 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.

The Clackamas Soil and Water Conservation District prohibits discrimination against its customers, employees, and applicants for employment on the basis of race, color, national origin, age, disability, sex, gender identity, religion, reprisal, and where applicable, political beliefs, marital status, familial or parental status, sexual orientation, or all or part of an individual's income is derived from any public assistance program, or protected genetic information in employment or in any program or activity conducted or funded by the District. The District is an equal opportunity employer.

GENERAL FUND



GENERAL FUND: RESOURCES



Page 1

5/15/2018

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	Н	Preceding Year 2015/16 Preceding Year 2015/16 Preceding Year 2016/17 Adopted Year 20 1,473,592 938,085 1,466 0 0 0 9,307 22,142 2 2,000 0 287,579 296 86,814 72,674 7 3,337 0 2,439 1,475 43,316 415,918 7 19,000 0 1 0 0 0 1,927,384 1,450,590 1,666 0 0 2,22			Budç	get for Fiscal Y	ear 2018-19	
	Preceding Year	Preceding Year	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	1,465,418	Beginning fund balance: Working capital (accrual basis)	1,083,589	1,083,589	1,083,589	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	0.007			OTHER RESOURCES				5
6	9,307	22,142	29,803	Interest income	36,000	36,000	36,000	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	78,488	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	2,850	11
12	43,316	415,918	77,250	Support from Partners: WeedWise (combined)	83,750	83,750	83,750	12
13	19,000	0		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	1,284,677	17
18	0	0	2,221,910	Taxes necessary to balance	2,344,740	2,344,740	2,344,740	18
19	2,083,179	2,113,969		Taxes collected in year levied	0	0	0	19
20			3,891,160	TOTAL RESOURCES	3,629,417	3,629,417	3,629,417	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



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

CONSERVATION DISTRICT Good dirt. Clean water.

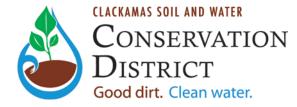
Page 3

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_						3/13/2016	<u>-</u>	
	F	listorical Data		By Object Classification	Budg	et for Fiscal Ye	ar 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	See Page 3 H: GF	See Page 3 H: GF	See Page 3 H: GF	Salaries, wages, benefits	1,392,595	1,392,595	1,392,595	2
3	Summary of Req's	Summary of Req's	Summary of Req's	TOTAL PERSONNEL SERVICES	1,392,595	1,392,595	1,392,595	3
	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	15.4	
5				MATERIALS AND SERVICES				5
6	See Page 3 H:	See Page 3 H:	See Page 3 H:	Contracted services	70,893	70,893	70,893	6
7	General Fund Summary of	General Fund Summary of	General Fund Summary of	Occupancy: Rent, utilities, telecomm, storage, maint.	130,708	130,708	130,708	7
8	Requirements	Requirements	Requirements	Supplies	109,923	109,923	109,923	8
9	History by Object	History by Object	History by Object	Training and travel	41,150	41,150	41,150	9
	Classification:	Classification:	Classification:					
10	Historical Data	Historical Data	Historical Data	TOTAL MATERIALS AND SERVICES	352,674	352,674	352,674	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	11,000	12
13	Summary of Req's	Summary of Req's	Summary of Req's	Vehicles	0	0	0	13
	History by Object Classification:	History by Object Classification:	History by Object Classification:					
14	Classification: Historical Data	Classification: Historical Data	Classification: Historical Data	TOTAL CAPITAL OUTLAY	11,000	11,000	11,000	14
15	Tilstofical Data	Tilotorical Data	Tilstorical Data	DEBT SERVICE	11,000	11,000	11,000	15
16				DEBT SERVICE	0	0	0	16
17	See Page 3 H: GF	See Page 3 H: GF	See Page 3 H: GF		0	0	0	17
18	Summary of Req's History by Object	Summary of Req's History by Object	Summary of Req's History by Object		0	0	0	18
19	Classification:	Classification:	Classification:		0	0	0	
20	Historical Data	Historical Data	Historical Data	TOTAL DEBT SERVICE	0	0	0	19 20
21				SPECIAL PAYMENTS	J	J	Ū	21
22				Grants to Partners	290,000	290,000	290,000	22
23	See Page 3 H: GF Summary of Reg's	See Page 3 H: GF Summary of Reg's	See Page 3 H: GF Summary of Reg's	Scholarships	6,000	6,000	6,000	23
24	History by Object	History by Object	History by Object	Conditionips	0,000	0,000	0,000	24
25	Classification:	Classification:	Classification:		0	0	0	25
26	Historical Data	Historical Data	Historical Data	TOTAL SPECIAL PAYMENTS	296.000	296.000	296.000	26
27				INTERFUND TRANSFERS		200,000		27
28	0 0 011 05	0 0 011 05	0 0 011 05	Transfers to Conservation Grants Fund	670,375	670,375	670,375	28
29	See Page 3 H: GF Summary of Reg's	See Page 3 H: GF Summary of Reg's	See Page 3 H: GF Summary of Reg's	Transfers to Conservation Loans Fund	0.0,0.0	0	0	29
30	History by Object	History by Object	History by Object	Transfers to Working Lands Legacy Fund	124,000	124,000	124,000	30
31	Classification:	Classification:	Classification:	Transfers to Working Lands Legacy Fund Transfers to Building Reserve Fund	124,000	124,000	124,000	31
32	Historical Data	Historical Data	Historical Data	TOTAL INTERFUND TRANSFERS	794,375	794,375	794,375	
33				OPERATING CONTINGENCY	734,379	734,373	0	
	See Page 3 H: GF	See Page 3 H: GF	See Page 3 H: GF	Ending balance (prior years)	0	0	0	_
34	Summary of Req's	Summary of Req's	Summary of Req's	UNAPPROPRIATED ENDING FUND BALANCE	-	-	_	
35	History by Object Classification:	History by Object Classification:	History by Object Classification:		679,905	679,905	679,905	35
36			Historical Data	Reserved for future expenditure	102,868	102,868	102,868	36
37	Historical Data	Historical Data	Historicai Data	TOTAL REQUIREMENTS	3,629,417	3,629,417	3,629,417	37

GENERAL FUND: SUMMARY OF REQUIREMENTS

DEPARTMENTS IN THE GENERAL FUND



GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



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

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



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

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



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							5/15/2018		
	Hi	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				PERSONNEL SERVICES				1	
2				Salaries, wages, benefits	329,677	329,677	329,677	2	
3	This deposits ant was	This department	This donorthoont	TOTAL PERSONNEL SERVICES	329,677	329,677	329,677	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	4.00	4	
5	Conservation	Conservation		MATERIALS AND SERVICES				5	
6	Services Dept prior	Services Dept prior		Contracted services	2,000	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	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	11,300	8	
9	Requirements	Requirements	Requirements	Training and travel	10,000	10,000	10,000	9	
10	History:	History:	History:	TOTAL MATERIALS AND SERVICES	32,600	32,600	32,600	10	
11	Conservation	Conservation		CAPITAL OUTLAY				11	
12	Services Dept:	Services Dept:	Services Dept:	Equipment	0	0	0	12	
13	Historical Data	Historical Data	Historical Data	Vehicles	0	0	0	13	
14				TOTAL CAPITAL OUTLAY	0	0	0	14	
15				WEEDWISE DEPT. TOTAL REQUIREMENTS	362,277	362,277	362,277	15	

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



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							5/15/2018	1	
	H	istorical 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				PERSONNEL SERVICES				1	
2				Salaries, wages, benefits	181,571	181,571	181,571	2	
3	This department	This department	This department	TOTAL PERSONNEL SERVICES	181,571	181,571	181,571	3	
4	was included in	was included in	was included in	Total FTE for FY 18-19	2.00	2.00	2.00	4	
5	Conservation	Conservation		MATERIALS AND SERVICES				5	
6	Services Dept prior	Services Dept prior		Contracted services	29,293	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	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	34,627	8	
9	Requirements	Requirements	Requirements	Training and travel	3,800	3,800	3,800	9	
10	History:	History:	History:	TOTAL MATERIALS AND SERVICES	72,020	72,020	72,020	10	
11	Conservation	Conservation	Conservation	CAPITAL OUTLAY				11	
12	Services Dept: Historical Data	Services Dept: Historical Data	Services Dept: Historical Data	Equipment	0	0	0	12	
13	HISIOHOAI DAIA	HISIOHCAI Dala	riisiondai Dala	Vehicles	0	0	0	13	
14				TOTAL CAPITAL OUTLAY	0	0	0	14	
15				EDUCATION & OUTREACH DEPT. TOTAL REQUIREMENTS	253,591	253,591	253,591	15	

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



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5/15/2018

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

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

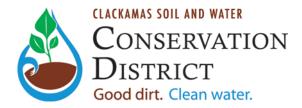
GENERAL FUND REQUIREMENTS NOT ALLOCATED TO A DEPARTMENT



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					5/15/2018			<u></u>
	Н	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	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:	See Page 9 H:	Contracted services	0	0	0	6
7	General Fund	General Fund	General Fund	Occupancy: Rent, utilities, telecomm, storage, maint.	111,108	111,108	111,108	7
8	Requirements History: Not Allocated	Requirements History: Not	Requirements History: Not	Supplies	15,340	15,340	15,340	8
9	to Any Dept: Historical	Allocated to Any	Allocated to Any	Training and travel	0	0	0	9
10	Data	Dept: Historical Data		TOTAL MATERIALS AND SERVICES	126,448	126,448	126,448	10
11				CAPITAL OUTLAY Not Allocated				11
12				Equipment	0	0	0	12
13				Vehicles	0	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	290,000	22
23				Scholarships	6,000	6,000	6,000	23
24								24
25	See Page 9 H: General Fund	See Page 9 H: General Fund	See Page 9 H: General Fund					25
26	Requirements	Requirements	Requirements	TOTAL SPECIAL PAYMENTS	296,000	296,000	296,000	26
27	History: Not Allocated	History: Not	History: Not	INTERFUND TRANSFERS				27
28	to Any Dept: Historical	Allocated to Any	Allocated to Any	Transfers to Conservation Grants Fund	670,375	670,375	670,375	28
29	Data	Dept: Historical Data	Dept: Historical Data	Transfers to Conservation Loans Fund	0	0	0	29
30				Transfers to Working Lands Legacy Fund	124,000	124,000	124,000	30
31				Transfers to Building Reserve Fund	0	0	0	31
32				TOTAL INTERFUND TRANSFERS	794,375	794,375	794,375	32
33				OPERATING CONTINGENCY	0	0	0	33
34				Ending balance (prior years)				34
				UNAPPROPRIATED ENDING FUND BALANCE (funds needed				
35				from July-November 2019)	679,905	679,905	679,905	35
36				Reserved for future expenditure	102,868	102,868	102,868	36
37				TOTAL REQUIREMENTS NOT ALLOCATED	1,999,596	1,999,596	1,999,596	
31			1	TOTAL REQUIREMENTS NOT ALLOCATED	1,333,530	1,333,590	1,999,590	31

SPECIAL AND RESERVE FUNDS



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				CON	ISERVATION GRANT	S FUND	Dist	TRICT rt. Clean water.	5/15/2018	
	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	RI	ESOURCES 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	capital (accrual basis)		108,415	108,415	108,415	
3	1,110,000	490,882	,	Transferred from General Fund			670,375	670,375	670,375	
4	0	10,000		OWEB Small Grants (combined)			518	518	518	_
5	44,058	96,732		Other grants and reimbursement	S		0	0	0	5
6	0	0		SEP funding for projects Other funding sources to be combined here: see CGF worksheet lines 7 + 8			0	0	0	6
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					0	0	0	
9	0	0	10,000	Other			0	0	0	9
	57.507	See Conservation	See Conservation	Dishursements from DEO CWSRE: Conservation Ioan # R22405			0 0			
10	57,527	Loans Fund	Loans Fund	Disbursements from DEQ CWSRF: Conservation loan # R22405 Conservation loans: repayments received from borrowers			See Co	onservation Loans	s Fund	10
11	51,626	0	754.040	Conservation loans: repayments received from borrowers TOTAL RESOURCES			770 000	770 200	770 000	11
12	1,178,624	1,105,492	751,019	TOTAL RESOURCES	REQUIREMENTS		779,308	779,308	779,308	12
13				Department (Over Unit)		Detail				13
14				Department (Org. Unit)	Object Classification					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	232,550	15
16	New dept FY1819	New dept FY1819	New dept FY1819	WeedWise Dept.	Materials & Services	Grants and contracted services	428,000	428,000	428,000	16
17	0	0	0	District Operations Dept.	Materials & Services	Grants and contracted services	0	0	0	17
18	0	0	0				0	0	0	18
19	209,558	288,288	419 000	Conservation Services Dept.	Materials & Services	Contracted services		Dept has been o		19
20	367,385	392,512	,	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.		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)	See Conservation Loans Fund			21
22	48,802	See Conservation Loans Fund	See Conservation Loans Fund	Not Allocated to any Dept.	Special Payments	Conservation loans to Cooperators				22
23	625,745	814,800		Total Expenses (See note on lin	,		660,550	660,550	660,550	23
24	49,676	290,070	118,419	UNAPPROPRIATED ENDING F	UND BALANCE (funds needed	from July-November 2019)	118,758	118,758	118,758	24
25	503,203	622		Reserved for future expenditure			0	0	0	25
26	1,178,624	1,105,492	751,019	TOTAL REQUIREMENTS			779,308	779,308	779,308	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:

FORM LB-10



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				CONSERVATION LOANS FUND			Good die	Good dirt. Clean water.		
	Hi	storical Data					Budge	et for Fiscal Ye	ar 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	F	RESOURCES and REQUIRE	EMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2		0	181,548	Beginning fund balance: Wor			166,548	166,548	166,548	2
3		134,000		start of loan program through	ansferred from Conservation Grants Fund: Conservation loan Borrower repayments made from ort of loan program through 6/30/16			0	0	3
4		0			ansferred from General Fund			0	0	4
5		45,624			bursements from DEQ CWSRF loan # R22405: Conservation loans bursements from DEQ CWSRF loan # R22406: Residential septic repair loans			0	0	5
6		0					150,000	150,000	150,000	6
7	NEW FUND	0			VSRF Ioan # R22407: Conserva	ation loans	100,000	100,000	100,000	7
8	NO HISTORY	45,614		Loans: principal received from			26,252	26,252	26,252	8
9	•	1,932		Loans: interest received from	borrowers		2,881	2,881	2,881	9
10	•	0	0	Interest from bank accounts			0	0	0	10 11
12		0	0				0	0	0	11
13	•	0	0				0	0	0	13
14		0	0				0	0	0	14
15	0	227,171	·	TOTAL RESOURCES			445,681	445,681	445,681	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	100,000	18
-10				Concortation Figure 19 Dopt.	Materials a corvices	Contracted Services: Residential	100,000	100,000	100,000	10
19				District Operations Dept.	Materials & Services	septic repair loans to borrowers	150,000	150,000	150,000	19
	NEW FUND									
20	NO HISTORY	45,624			Special Payments	Loans to borrowers	0	0	0	20
21	0	0				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	·				2 50,000	0	0	24
25	0	45,624			Total Expenses			250,000	250,000	25
26	0	51,547				eded from July-November 2019)	45,681	45,681	45,681	26
27	0	130,000		Reserved for future expenditu	ure		150,000 445,681	150,000	150,000	27
28	0	227,171	438,684	TOTAL REQUIREMENTS	TAL REQUIREMENTS			445,681	445,681	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



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				WORKING EARLING LEGATOR FORD			Good dirt. Clean water.		5/15/2018	
	Hi	istorical Data	ı				Budge	et for Fiscal Y	ear 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18		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	eginning fund balance: Working capital (accrual basis)			41,432	41,432	2
3	0	0			arning from temporary investments			0	0	3
4	0	0		ansferred from General Fund			124,000	124,000	124,000	4
5	0	0	0	Interest				1,800	1,800	5
6	0	0			onations to acquire/maintain land and/or conservation easements rants to acquire/maintain land and/or conservation easements			0	0	6
7	0	0	0	Grants to acquire/maintain	100,000	100,000	100,000	7		
8	0	0	1,300,000	Loans to acquire/maintain I	0	0	0	8		
9	0	0	0						0	9
10	0	0	0						0	
11	72,500	57,686	1,341,432	TOTAL RESOURCES	OTAL RESOURCES			267,232	267,232	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			Materials & Services	Land/easement stewardship & improvements	1,800	1,800	1,800	16
17	0	0	0	Not Allocated to a Dept.	Debt Service	Loan principal & interest	160,000	160,000	160,000	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				0 161,800	0	0	
22	14,814	53,253		Total Expenses	•			161,800	161,800	
23	57,686	4,433				unds needed from July-Nov 2019)	5,432	5,432	5,432	
24	0	0			Reserved for future expenditure			100,000	100,000	24
25	72,500	57,686	1,341,432	TOTAL REQUIREMENTS				267,232	267,232	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.

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5/15/2018

RESERVE FUND: Building Reserve Fund

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

FORM LB-11

REVIEWED/CONTINUED March 21, 2017

This reserve fund must be reviewed again, and continued, or

abolished, by 2027

Budget for Fiscal Year 2018-19

	1113	Storical Data			mprovements to property of	CSWCD	Duag	jet for Fiscar i	eai 2010-13	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RESC	OURCES and REQUI	REMENTS	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	rking capital (accrual basi	s)	3,931,131	3,931,131	3,931,131	2
3	0	0	0	Earning from temporary inve			0	0	0	3
4	154,796	0	125,000	Transferred from General Fu				0	0	4
5	1,348	1,928		Interest				60,000	60,000	5
6	0	0	4,000,000	Long-term debt proceeds	* '			0	0	6
7	66,853	0	0	Sale of property	* '				0	7
8	0	0	0		- 1 - 1 - 2				0	8
9	0	0	0				0	0	0	9
10	385,999	119,696	4,131,131	TOTAL RESOURCES					3,991,131	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	2,400,000	13
	_					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	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	250,000	17
	Included in line 21		_	Not Allegate by the Section	Dala Carata	Beavercreek farm loan principal				
18		0	0	Not Allocated to any Dept.	Debt Service	+ interest	0	0	0	18
	000.004	2	_	Net Allegated to any Dist	Daht Camina	Beavercreek farm loan pay-off	0	0	0	
19	286,084	0 003		Not Allocated to any Dept.	Debt Service	(principal + interest)	2 000 000	3 000 000		19 20
20	291,463	99,083		Total Expenses			3,000,000	3,000,000		
21	0	20,612			,	ds needed from July-Nov 2019)	991,131	991,131	·	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	3,991,131	23

BUDGET WORKSHEETS



FORM LB-20 Worksheet

RESOURCES GENERAL FUND Worksheet



Page 1W

_							5/15/2018	Щ.
	Н	istorical Data			Bud	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	1,083,589	1
2				Previously levied taxes estimated to be received				2
3								3
4				OTHER RESOURCES				4
5	9,307	22,142		Interest income	36,000	36,000	36,000	5
6	2,000	0	0	Grant income to General Fund	0	0	0	6
7	287,579	296	1,941	Other income	0	0	0	7
8	65,040	50,900	54,942	OWEB/ODA grant: SOW	54,942	54,942	54,942	8
9	21,774	21,774	23,546	OWEB/ODA grant: District Operations & Admin	23,546	23,546	23,546	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	2,850	11
12	43,316	15,925	16,250	WeedWise Coop Weed Mgmt Area partners: 4 County	21,250	21,250	21,250	12
13		12,625	11,000	WeedWise Coop Weed Mgmt Area partners: Col Gorge	12,500	12,500	12,500	13
14		0		WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000	5,000	5,000	14
15		335,368		WeedWise CRISP partner: PGE grant	0	0	0	15
16		22,000		WeedWise CRISP partner: BLM	7,500	7,500	7,500	16
17		30,000		WeedWise CRISP partner: Metro	30,000	30,000	30,000	17
18		0		WeedWise Sandy Basin (SBVRC) partner: BLM	7,500	7,500	7,500	18
19	0	0	10,000	Clackamas River Water Providers MOA	0	0	0	19
20	19,000	0		OACD/NOWC	0	0	0	20
21				Placeholder 1				21
22				Placeholder 2				22
23	4.05=.55	4 450 500	1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Placeholder 3		4 22 4 2==		23
24	1,927,384	1,450,590	1,669,250	Total resources, except taxes to be levied	1,284,677	1,284,677	1,284,677	24
25	0.000.470	0.440.000	2,221,910	Taxes necessary to balance	2,344,740	2,344,740	2,344,740	25
26	2,083,179	2,113,969	0.001.155	Taxes collected in year levied	A 222 1:=		• • • • • • • • • • • • • • • • • • • •	26
27	4,010,563	3,564,559	3,891,160	TOTAL RESOURCES	3,629,417	3,629,417	3,629,417	27

FORM LB-10 Worksheet

SPECIAL REVENUE FUND

Clackamas SWCD

Conservation Grants Fund
Worksheet

This is a special fund

5/15/2018

Page 10 W

							1		5/15/2018	
		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	108,415	2
3	1,110,000	490,882	384,875	Transferred from General Fund	•		670,375	670,375	670,375	3
4		10,000		DWEB Small Grants (combined) revenue for this FY			518	518	518	4
5	44,058	96,732			Other grants and reimbursements			0	0	5
6	0	0		EP funding for projects			0	0	0	6
7	New item in FY1819	New item in FY1819		other funding source (to be filled in)			0	0	0	7
8	New item in FY1819	New item in FY1819		Other funding source (to be filled in)			0	0	0	
9	2,192	0		nterest from bank accounts			0	0	0	9
10	0		10,000	Other Disbursements from DEQ CWSRF: Conservation loan # R22405			0	0	0	10
11	57,527	See Conservation	See Conservation			105	00			11
12	51,626	Loans Fund	Loans Fund	Conservation loans: principal rec			See Co	onservation Loa	ns Fund	12
13	Included on line 12	4 405 402	754.040	Conservation loans: interest rece TOTAL RESOURCES	eived from borrowers		770 200	770 200	779,308	13
14	1,178,624	1,105,492	751,019	TOTAL RESOURCES	REQUIREMENTS		779,308	779,308	779,306	14 15
16				Department (Org. Unit)	Object Classification	Detail				16
10				Department (Org. Omt)	Object Glassification	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	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	4,950	18
19	New dept FY1819	New dept FY1819	New dept FY1819	Conservation Planning Dept.	Materials & Services	Contracted services	57,600	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	20,000	20
21	New dept FY1819	New dept FY1819	New dept FY1819	WeedWise Dept.	Materials & Services	Contracted services	408,000	408,000	408,000	21
22	0	0	0	District Operations Dept.	Materials & Services	Grants to Partners (projects)	0	0	0	22
23	0	0	0	District Operations Dept.	Materials & Services	Contracted services	0	0	0	23
24							0	0	0	24
25	207,181	193,220	419,000	Conservation Services Dept.	Materials & Services	Contracted services	Conservation	n Services De	nt has been	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				27
						Grants and cost-share to			ot 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 Conservation Loans Fund			30
31	48,802	See Conservation Loans Fund	See Conservation Loans Fund	Not Allocated to any Dept.	Conservation loans to Cooperators				31	
32	625,745	814,800		Total Expenses (See note on lin			660,550	660,550	660,550	32
33	49,676	290,070	118,419	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2019)		ed from July-November 2019)	118,758	118,758	118,758	33
34	503,203	622	0	Reserved for future expenditure			0	0	0	34
35	1,178,624	1,105,492	754 040	OTAL REQUIREMENTS			779,308	779,308	779,308	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

Clackamas SWCD

Worksheet

This is a special fund

5/15/2018

	Н	istorical Data					Budge	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	ESOURCES and REQUIR	EMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1					RESOURCES					1
2		0	181,548	Beginning fund balance: Wor	0 1 \		166,548	166,548	166,548	2
						oan Borrower repayments made from				
3		134,000		start of loan program through			_	_		3
4		0		Transferred from General Fu		Con Incom	0	0	0	
5 6		45,624 0			bursements from DEQ CWSRF loan # R22405: Conservation loans bursements from DEQ CWSRF loan # R22406: Residential septic repair loans				150,000	
7		0	,		bursements from DEQ CWSRF loan # R22406: Residential septic repair loans bursements from DEQ CWSRF loan # R22407: Conservation loans				100.000	7
8	NEW FUND	45,614	-,		servation loans: principal received from borrowers				24,267	8
9	NO HISTORY	1,932			nservation loans: interest received from borrowers				1,684	9
10		0			nservation loans: interest received from borrowers stic system repair loans: principal recy'd from borrowers				1,985	10
11		0		Septic system repair loans: ir			1,197	1,985 1,197	1,197	11
12		0		Interest from bank accounts			0	0	0	12
13		0								13
14		0								14
15		0								15
16		0								16
17	0	227,171	438,684	TOTAL RESOURCES	DECUIPEMENTO		445,681	445,681	445,681	17
18				Danasterant (One Heit)	REQUIREMENTS Object Classification	Detail				18
19				Department (Org. Unit)	Object Classification					19
20				Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	100,000	100,000	100,000	20
21				District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	150,000	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		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	0	0	24
25		0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22406: principal + interest + fees	0	0	0	25
			Ĭ	эори	(iong tomidobly	DEQ CWSRF loan # R22407:			i i	1
26			0	Not Allocated to any Dept.	Debt Service (long-term debt)	principal + interest + fees	0	0	0	26
27		0		Not Allocated to any Dept.	Interfund transfers		0	0	0	
28										28
29								-		29
30										30
31	0	45,624			otal Expenses		250,000	250,000	250,000	_
32	0	51,547		INAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019)		ded from July-Nov 2019)	45,681 150,000	45,681	45,681	_
33	0	130,000			erved for future expenditure			150,000	150,000	33
34	0	0 227,171 438,684 TOTAL REQUIREMENTS						445,681	445,681	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.

) W		

SPECIAL REVENUE FUND

Page 12 W

Working Lands Legacy Fund

	Historical Data				Worksheet		Clackamas	SWCD	5/15/2018	
	Н	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	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: Wo	orking capital (accrual basi	s)	41,432	41,432	41,432	2
3	0	0			rning from temporary investments					3
4	0	0	,		nsferred from General Fund			124,000	124,000	4
5	0	0	0	Interest				1,800	1,800	5
6	0	0			tions to acquire/maintain land and/or conservation easements			0	0	6
7	0	0		· ·	s to acquire/maintain land and/or conservation easements			100,000	100,000	7
8		0	1,300,000	Loans to acquire/maintain la	to acquire/maintain land and/or conservation easements				0	8
9										9
10	70 500	F7 C0C	4 244 422	TOTAL DECOLIDATE			207 222	007.000	007.000	10
11	72,500	57,686	1,341,432	TOTAL RESOURCES	DECLUDEMENT	9	267,232	267,232	267,232	11
12				Department (Org. Unit)	REQUIREMENTS Object Classification	Detail				12 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	1,800	16
17				Not Allocated to any Dept.	Debt Service	Loan principal & interest	160,000	160,000	160,000	17
18										18
19										19
20										20
21							161,800			21
22	14,814	53,253			al Expenses			161,800	161,800	22
23	57,686	4,433	· · · · · · · · · · · · · · · · · · ·		APPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019)			5,432	5,432	
24	0	0			erved for future expenditure			100,000	100,000	24
25	72,500	57,686	1,341,432	TOTAL REQUIREMENTS				267,232	267,232	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.

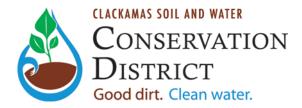
REVIEW YEAR:

2027

Clackamas SWCD

	Н	istorical Data	•				Budo	jet for Fiscal Year	r 2018-19	
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	F	RESOURCES and REQUIRE	MENTS	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	orking capital (accrual basis)		3,931,131	3,931,131	3,931,131	2
3			0	Earning from temporary inve	arning from temporary investments				0	3
4	154,796	0	125,000	Transferred from General Fu	ansferred from General Fund			0	0	
5	1,348	1,928	3,000				60,000	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	385,999	119,696	4,131,131	TOTAL RESOURCES	OTAL RESOURCES				3,991,131	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	2,400,000	13
14	0	92,956	•	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	350,000	350,000	350,000	14
15	0	0		District Operations Dept.	Materials & Services	General costs	0	0	0	15
16	5,379			District Operations Dept.	Materials & Services	Bank fees	0	0	0	10
17			0	Not Allocated to any Dept.	Debt Service	Building loan principal & interest	250,000	250,000	250,000	17
18	Included in line 21	0		Not Allocated to any Dept.	Debt Service	Beavercreek farm loan principal + interest				18
19	286,084	0	_	Not Allocated to any Dept.	Debt Service	Beavercreek farm loan pay-off (principal + interest)				19
20	291,463	99,083	200,000	Total Expenses			3,000,000	3,000,000	3,000,000	20
21	0	20,612			,	needed from July-November 2019)	991,131	991,131	991,131	21
22	94,536	0		Reserved for future expendi	ture		0	0	0	22
23	385,999	119,696	4,131,131	TOTAL REQUIREMENTS				3,991,131	3,991,131	23

BUDGET HISTORICAL SHEETS



Page 3 H

GENERAL FUND SUMMARY OF REQUIREMENTS HISTORY



-							5/15/2018	
	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	264,843	Employee benefits	See Page 3:	See Page 3:		4
5	56,680	0	0	Deferred compensation - Employer contribution	General Fund	General Fund	See Page 3: Genera	5
6	0	0	0	Temporary employees & interns	Summary of	Summary of	Fund Summary of	6
7	0	0	0	COLAs and merit increases for staff	Requirements by	Requirements by	Requirements by	7
8	0	0	0	Compensated absences (annual leave)	Object Classification	Object Classification	Object Classification	0
9	0	0	0	Salary adjustments (includes related taxes & def comp)	Ciassification	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
	04.544	50,000	7.040	Double on a sure and				
14	24,514	50,696	7,240	Partner support				14
15	102,213 18,777	97,679 9,954		Occupancy: Rent, utilities, telecomm, storage, maint. Fuel/maint/repair of District vehicles/equipment				15 16
16	7,480	9,852		Meetings, workshops, events				17
17 18	11,244	13,147		Insurance	See Page 3:	See Page 3:		
19	32,271	28,865	42,625	Supplies	General Fund	General Fund	See Page 3: Genera	19
20	22,485	23,285		Printing, publication	Summary of Requirements by	Summary of Requirements by	Fund Summary of Requirements by	20
21	32,202	42,959		Dues, subscriptions, licenses	Object	Object	Object Classification	21
22	20,287	16,971	23,000	Training and travel	Classification	Classification		
23	15,543	27,073		ŭ				23
24	29	24	0	Volunteer/cooperator recognition				24
25	3,454	3,097	0	Bank fees, interest paid				25
26	0	8,700	0	Scholarships				22 23 24 25 26 27
27	414,323	436,723	422,190	TOTAL MATERIALS AND SERVICES				27
28				CAPITAL OUTLAY				28
29	0	0	0	Equipment	See Page 3: GF	See Page 3: GF		29
30	1,039	2,892	0	Office equipment/capitalized building repairs	Summary of	Summary of	See Page 3: GF Summary of	30
31	806	3,530	0	Field equipment	Requirements by	Requirements by	Requirements by	31
32	0	28,769	0	Vehicles	Object Classification	Object Classification	Object Classification	
33	1,845	35,191	0	TOTAL CAPITAL OUTLAY	Classification	Classification		33
34				DEBT SERVICE				34
35	0	0	0		See Page 3: GF	See Page 3: GF	See Page 3: GF	35
36	0	0	0		Summary of	Summary of	Summary of	36
37	0	0	0		Requirements by Object	Requirements by Object	Requirements by	37
38	0 0	0 0	0 0	TOTAL DEBT SERVICE	Classification	Classification	Object Classification	38 39
39	U	U	U					_
40	0	0	184,000	SPECIAL PAYMENTS Grants to Partners				40
42	0	0	,	Scholarships	See Page 3: GF	See Page 3: GF	See Page 3: GF	42
43	0	0	0,000	Controlation	Summary of Requirements by	Summary of Requirements by	Summary of	43
44	0	0	0		Object	Object	Requirements by	
45	0	0	190,000	TOTAL SPECIAL PAYMENTS	Classification	Classification	Object Classification	45
46	-	-	100,000	INTERFUND TRANSFERS				46
47	1,110,000	490,882	384,875	Transfers to Conservation Grants Fund	00	00		47
48	New Fund FY1617	0	0	Transfers to Conservation Loans Fund	See Page 3: GF Summary of	See Page 3: GF Summary of	See Page 3: GF	48
49	0	0	10.000	Transfers to Working Lands Legacy Fund	Requirements by	Requirements by	Summary of	49
50	154,796	0	125,000	Transfers to Working Lands Legacy Fund Transfers to Building Reserve Fund	Object	Object	Requirements by Object Classification	
51	1,264,796	490,882	519,875	TOTAL INTERFUND TRANSFERS	Classification	Classification	Object Glassification	51
52	0	0		OPERATING CONTINGENCY	0 0 0-0-	00		52
53	30,400	0	-	Ending balance (prior years)	See Page 3: GF Summary of	See Page 3: GF Summary of	See Page 3: GF	53
54	1,078,983	805,259	867,256	UNAPPROPRIATED ENDING FUND BALANCE	Requirements by	Requirements by	Summary of	54
55	0	438,270	·	Reserved for future expenditure	Object	Object	Requirements by Object Classification	
56	4,010,563	3,564,559		TOTAL REQUIREMENTS	Classification	Classification	Object Glassification	56
00	-,010,000	3,307,009	3,331,130				l .	00

FORM LB-30	GENERAL FUND REQUIREMENTS		Page 4 H
	HISTORY		
	THOTOKT	Clackamas SWCD	E/4E/2040

				HISTORY	Proposed by Budget Officer See Page 4: General Fund Requirements Allocated To District Operations Dept. Approved by Cmte See Page 4: General Requirements Requirements Allocated To Operations		5/15/2018	Ţ			
	Н	istorical Data		District Operations Dept: Historical Data	Budg	get 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		Approved by Budget Cmte	Adopted by Governing Body				
1				PERSONNEL SERVICES				1			
2	222,386	291,945	358,070	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 Fund	5			
6	0	0		Temporary Employees & Interns		Requirements	Requirements	6			
7	0	Incl. in line 2		COLAs and merit increases for staff (incl taxes & def comp)		Allocated To District	Allocated To District	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				10			
11	3.50	4.00	4.00	Total FTE				11			
12				MATERIALS AND SERVICES				12			
13	68,806	40,158	,	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		Fuel/maint/repair of District vehicles/equipment			16				
17	0	1,656		Meetings, workshops, events							
18	8,675	5,532	,	Insurance	See Page 4: General	See Page 4:	See Page 4:	18			
19	7,638	11,436		Supplies & non-capitalized equipment	Fund Requirements	General Fund	General Fund	19			
20	5,184	8,663		Printing, publication	Allocated To District	Requirements Allocated To District	Requirements Allocated To District	20			
21	13,807	29,900		Dues, subscriptions, licenses	Operations Dept.	Operations Dept.	Operations Dept.	21			
22	7,617	11,855		Staff & Director training				22			
23	9,467	19,288		Staff & Director expenses	-			23			
24	29	24		Volunteer/Board/staff/cooperator recognition	-			24			
25	3,454	3,097 200		Bank fees, interest paid	-			25			
26 27	158,084	234,519	189,190	Scholarships TOTAL MATERIALS AND SERVICES	-			26 27			
28	130,004	237,319	103,130	CAPITAL OUTLAY				28			
29	0	2,892		Office equipment				29			
30	0	2,032		Field equipment	See Page 4: General	See Page 4:	See Page 4:	30			
31	0	28.769		Vehicles	Fund Requirements	General Fund	General Fund	31			
31	0	20,100		VOINGIGG	Allocated To District	Requirements Allocated To District	Requirements Allocated To District	_			
					Operations Dept.	Operations Dept.	Operations Dept.				
32	0	31,661	0	TOTAL CAPITAL OUTLAY		,	,	32			
33	502,132	693,388	751,585	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS				33			

	FORM LB-30			GENERAL FUND REQUIREMENTS			Page 5,6,7 H	
				HISTORY	Clackamas S	WCD	5/15/2018	
	His	storical 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				PERSONNEL SERVICES				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	Reginning with EV	1810 the Concervs	ition 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,			TOTAL PERSONNEL SERVICES				10
11				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			tion 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	ept, 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		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 Department 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

FORM LB-30				GENERAL FUND REQUIREMENTS		Page 8 H		
				HISTORY	Clackamas SV	VCD	5/15/2018	
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	
1				PERSONNEL SERVICES				1
2			0	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: General Fund Requirements Allocated To Land Management Dept.	See Page 8: General Fund Requirements Allocated To Land Management Dept.	5
6			0	Temporary employees & interns	General Fund			6
7			0	COLAs and merit increases for staff (incl taxes & def comp)	Requirements Allocated To Land			7
8			0	Compensated absences (annual leave)	Management Dept.			8
9			0	Salary adjustments (includes related taxes & def comp)				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.				15
16	3,533	208	2,000	Fuel/maint/repair of District vehicles/equipment	1		d General Fund ts Requirements and Allocated To Land	16
17	0			Meetings, workshops, events				17
18	0			Insurance				18
19	7,568	0	950	Supplies & non-capitalized equipment	0.5.	See Page 8: General Fund Requirements Allocated To Land Management Dept.		19
20	0			Printing, publication	See Page 8: General Fund			20
21	0			Dues, subscriptions, licenses	Requirements			21
22	0			Staff & Director training	Allocated To Land			22
23	48	70	50	Staff & Director expenses	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				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			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 GENERAL FUND REQUIREMENTS HISTORY Page 9 H

				GENERAL FUND REQUIREMENTS HISTORY	Clackamas \$	5/15/2018		
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	
1				PERSONNEL SERVICES Not Allocated				1
2				Salaries, wages, benefits	See Page 9:	See Page 9:	See Page 9:	2
3	0	0	0	TOTAL PERSONNEL SERVICES	General Fund	General Fund	General Fund	3
					Requirements	Requirements	Requirements	
4					Not Allocated to a Dept	Not Allocated to a Dept	Not Allocated to a Dept	4
5				MATERIALS AND SERVICES Not Allocated				5
6				Contracted services	See Page 9:	See Page 9:	See Page 9:	6
7				Occupancy: Rent, utilities, telecomm, storage, maint.	General Fund	General Fund	General Fund	7
8				Supplies	Requirements	Requirements	Requirements	8
9				Training and travel	Not Allocated to a	Not Allocated to	Not Allocated to a	9
10	0	0	0	TOTAL MATERIALS AND SERVICES	Dept	a Dept	Dept	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	Requirements	Requirements	18
19					Not Allocated to a		Not Allocated to a	
20	0	0	0	TOTAL DEBT SERVICE	Dept	a Dept	Dept	20
21				SPECIAL PAYMENTS Not Allocated				21
22		0	184,000	Grants to Partners				22
23		See Page 8 H: General Fund Requirements History: Land Mgmt Dept Historical Data	6,000	Scholarships	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept	See Page 9: General Fund Requirements Not Allocated to a Dept	23 24
25								25
26	0	0	190,000	TOTAL SPECIAL PAYMENTS				26
27				INTERFUND TRANSFERS				27
28	1,110,000	490,882	384,875	Transfers to Conservation Grants Fund				28
29	New Fund FY1617	0	0	Transfers to Conservation Loans Fund	1			29
30	0	0	10,000	Transfers to Working Lands Legacy Fund	1			30
31	154,796	0	125,000	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				OPERATING CONTINGENCY	Requirements Not Allocated to a	Requirements Not Allocated to	Requirements Not Allocated to a	33
34	30,400			Ending balance (prior years)	Not Allocated to a Dept	a Dept	Dept	34
35	1,078,983	805,259	867,256	UNAPPROPRIATED ENDING FUND BALANCE	Борг	и Борг	Борг	35
36		438,270	249,118	Reserved for future expenditure				36
37	2,374,179	1,734,411	,	TOTAL REQUIREMENTS NOT ALLOCATED	1			37
31	2,317,113	ווד,דטו,ו	1,020,249	TOTAL REGUIREMENTO NOT ALLOCATED	l .			31