



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

GENERAL FUND



**GENERAL FUND:
RESOURCES**



5/15/2018

Historical Data				RESOURCE DESCRIPTION	Budget for Fiscal Year 2018-19			
Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				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				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	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	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	0	Taxes collected in year levied	0	0	0	19
20	4,010,563	3,564,559	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. Budgets prior to FY 2015-16 were prepared on a cash basis. Cash basis recognizes revenues when received, and expenditures are accounted for only when paid. Budgets beginning with FY 2015-16 are prepared on an accrual basis.

GENERAL FUND: SUMMARY OF REQUIREMENTS



5/15/2018

Historical Data			By Department, and Not Allocated to Any Department	Budget for Fiscal Year 2018-19		
Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
			PERSONNEL SERVICES			
			District Operations Department	393,689	393,689	393,689
			Conservation Planning Department	487,658	487,658	487,658
			WeedWise Department	329,677	329,677	329,677
			Education & Outreach Department	181,571	181,571	181,571
			Land Management Department	0	0	0
			Conservation Services Department			
			Not Allocated to Any Department	0	0	0
			TOTAL PERSONNEL SERVICES	1,392,595	1,392,595	1,392,595
			TOTAL FTE count for FY 18-19 is 15.4	15.40	15.40	15.40
			MATERIALS AND SERVICES			
			District Operations Department	97,306	97,306	97,306
			Conservation Planning Department	7,000	7,000	7,000
			WeedWise Department	32,600	32,600	32,600
			Education & Outreach Department	72,020	72,020	72,020
			Land Management Department	17,300	17,300	17,300
			Conservation Services Dept.			
			Not Allocated to Any Department	126,448	126,448	126,448
			TOTAL MATERIALS & SERVICES	352,674	352,674	352,674
			CAPITAL OUTLAY			
			District Operations Department	0	0	0
			Conservation Planning Department	0	0	0
			WeedWise Department	0	0	0
			Education & Outreach Department	0	0	0
			Land Management Department	11,000	11,000	11,000
			Conservation Services Dept.			
			Not Allocated to Any Department	0	0	0
			TOTAL CAPITAL OUTLAY	11,000	11,000	11,000
			DEBT SERVICE			
			Not Allocated to Any Department	0	0	0
			TOTAL DEBT SERVICE	0	0	0
			SPECIAL PAYMENTS			
			Not Allocated to Any Department	296,000	296,000	296,000
			TOTAL SPECIAL PAYMENTS	296,000	296,000	296,000
			INTERFUND TRANSFERS			
			Transfers to Conservation Grants Fund	670,375	670,375	670,375
			Transfers to Conservation Loans Fund	0	0	0
			Transfers to Working Lands Legacy Fund	124,000	124,000	124,000
			Transfers to Building Reserve Fund	0	0	0
			TOTAL INTERFUND TRANSFERS	794,375	794,375	794,375
			OPERATING CONTINGENCY	0	0	0
			Ending balance (prior years)	0	0	0
			UNAPPROPRIATED ENDING FUND BALANCE	679,905	679,905	679,905
			Reserved for future expenditure	102,868	102,868	102,868
			TOTAL REQUIREMENTS	3,629,417	3,629,417	3,629,417

**GENERAL FUND:
SUMMARY OF REQUIREMENTS**



5/15/2018

Historical Data			By Object Classification	Budget for Fiscal Year 2018-19		
Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body
			PERSONNEL SERVICES			
			Salaries, wages, benefits	1,392,595	1,392,595	1,392,595
			TOTAL PERSONNEL SERVICES	1,392,595	1,392,595	1,392,595
			Total FTE count for FY 18-19 is 15.4	15.4	15.4	15.4
			MATERIALS AND SERVICES			
			Contracted services	70,893	70,893	70,893
			Occupancy: Rent, utilities, telecomm, storage, maint.	130,708	130,708	130,708
			Supplies	109,923	109,923	109,923
			Training and travel	41,150	41,150	41,150
			TOTAL MATERIALS AND SERVICES	352,674	352,674	352,674
			CAPITAL OUTLAY			
			Equipment	11,000	11,000	11,000
			Vehicles	0	0	0
			TOTAL CAPITAL OUTLAY	11,000	11,000	11,000
			DEBT SERVICE			
				0	0	0
				0	0	0
				0	0	0
				0	0	0
			TOTAL DEBT SERVICE	0	0	0
			SPECIAL PAYMENTS			
			Grants to Partners	290,000	290,000	290,000
			Scholarships	6,000	6,000	6,000
				0	0	0
				0	0	0
			TOTAL SPECIAL PAYMENTS	296,000	296,000	296,000
			INTERFUND TRANSFERS			
			Transfers to Conservation Grants Fund	670,375	670,375	670,375
			Transfers to Conservation Loans Fund	0	0	0
			Transfers to Working Lands Legacy Fund	124,000	124,000	124,000
			Transfers to Building Reserve Fund	0	0	0
			TOTAL INTERFUND TRANSFERS	794,375	794,375	794,375
			OPERATING CONTINGENCY	0	0	0
			Ending balance (prior years)	0	0	0
			UNAPPROPRIATED ENDING FUND BALANCE	679,905	679,905	679,905
			Reserved for future expenditure	102,868	102,868	102,868
			TOTAL REQUIREMENTS	3,629,417	3,629,417	3,629,417

DEPARTMENTS IN THE GENERAL FUND



**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



5/15/2018

Historical Data			District Operations Department	Budget for Fiscal Year 2018-19				
	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				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				MATERIALS AND SERVICES				5
6	See Page 4 H: General Fund Requirements History: District Operations Dept: Historical Data	See Page 4 H: General Fund Requirements History: District Operations Dept: Historical Data	See Page 4 H: General Fund Requirements History: District Operations Dept: Historical Data	Contracted services	29,600	29,600	29,600	6
7				Occupancy: Rent, utilities, telecomm, storage, maint.	2,000	2,000	2,000	7
8				Supplies	45,656	45,656	45,656	8
9				Training and travel	20,050	20,050	20,050	9
10				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**



5/15/2018

Historical Data				Conservation Planning Department	Budget for Fiscal Year 2018-19					
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body			
1				PERSONNEL SERVICES				1		
2				Salaries, wages, benefits	487,658	487,658	487,658	2		
3	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	TOTAL PERSONNEL SERVICES	487,658	487,658	487,658	3		
4				Total FTE for FY 18-19	5.40	5.40	5.40	4		
5				MATERIALS AND SERVICES						5
6				Contracted services	0	0	0	6		
7	Occupancy: Rent, utilities, telecomm, storage, maint.	0	0	0	7					
8	Supplies	0	0	0	8					
9	Training and travel	7,000	7,000	7,000	9					
10	TOTAL MATERIALS AND SERVICES	7,000	7,000	7,000	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	CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS				494,658	494,658	494,658	15		

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



5/15/2018

Historical Data				WeedWise Department	Budget for Fiscal Year 2018-19					
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body			
1				PERSONNEL SERVICES				1		
2	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	Salaries, wages, benefits	329,677	329,677	329,677	2		
3				TOTAL PERSONNEL SERVICES			329,677	329,677	329,677	3
4				Total FTE for FY 18-19			4.00	4.00	4.00	4
5				MATERIALS AND SERVICES						5
6				Contracted services	2,000	2,000	2,000	6		
7				Occupancy: Rent, utilities, telecomm, storage, maint.	9,300	9,300	9,300	7		
8				Supplies	11,300	11,300	11,300	8		
9				Training and travel	10,000	10,000	10,000	9		
10				TOTAL MATERIALS AND SERVICES	32,600	32,600	32,600	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				WEEDWISE DEPT. TOTAL REQUIREMENTS	362,277	362,277	362,277	15		

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



5/15/2018

Historical Data				Education & Outreach Department	Budget for Fiscal Year 2018-19					
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body			
1				PERSONNEL SERVICES				1		
2	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	Salaries, wages, benefits	181,571	181,571	181,571	2		
3				TOTAL PERSONNEL SERVICES			181,571	181,571	181,571	3
4				Total FTE for FY 18-19			2.00	2.00	2.00	4
5				MATERIALS AND SERVICES						5
6				Contracted services	29,293	29,293	29,293	6		
7				Occupancy: Rent, utilities, telecomm, storage, maint.	4,300	4,300	4,300	7		
8				Supplies	34,627	34,627	34,627	8		
9				Training and travel	3,800	3,800	3,800	9		
10				TOTAL MATERIALS AND SERVICES			72,020	72,020	72,020	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	EDUCATION & OUTREACH DEPT. TOTAL REQUIREMENTS			253,591	253,591	253,591	15			

**GENERAL FUND
REQUIREMENTS
ALLOCATED TO A DEPARTMENT**



5/15/2018

Historical Data				Land Management Department	Budget for Fiscal Year 2018-19			
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				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: General Fund Requirements History: Land Management Dept: Historical Data	See Page 8 H: General Fund Requirements History: Land Management Dept: Historical Data	See Page 8 H: General Fund Requirements History: Land Management Dept: Historical Data	Contracted services	10,000	10,000	10,000	6
7				Occupancy: Rent, utilities, telecomm, storage, maint.	4,000	4,000	4,000	7
8				Supplies	3,000	3,000	3,000	8
9				Training and travel	300	300	300	9
10				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

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

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



5/15/2018

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

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

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

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

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

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

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

SPECIAL AND RESERVE FUNDS



**SPECIAL REVENUE FUND:
CONSERVATION GRANTS FUND**



5/15/2018

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2018-19				
Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body		
			RESOURCES							
1									1	
2	(86,779)	507,878	292,070	Beginning fund balance: Working capital (accrual basis)		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	0	10,000	14,094	OWEB Small Grants (combined) revenue for this FY		518	518	518	4	
5	44,058	96,732	49,980	Other grants and reimbursements		0	0	0	5	
6	0	0	0	SEP funding for projects		0	0	0	6	
7	0	0	0	Other funding sources to be combined here: see CGF worksheet lines 7 + 8		0	0	0	7	
8	2,192	0	0	Interest from bank accounts		0	0	0	8	
9	0	0	10,000	Other		0	0	0	9	
10	57,527	See Conservation Loans Fund	See Conservation Loans Fund	Disbursements from DEQ CWSRF: Conservation loan # R22405		See Conservation Loans Fund			10	
11	51,626	0	0	Conservation loans: repayments received from borrowers					11	
12	1,178,624	1,105,492	751,019	TOTAL RESOURCES		779,308	779,308	779,308	12	
			REQUIREMENTS							
			Department (Org. Unit)	Object Classification	Detail					
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	Cons Svcs Dept has been discontinued beginning FY1819			19
20	367,385	392,512	213,600	Not Allocated to any Dept.	Special Payments	Grants and cost-share	New guidance from OR Dept of Revenue: grants/cost-share managed in this Fund should be displayed as M&S by Dept.			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	632,600	Total Expenses (See note on line 16)			660,550	660,550	660,550	23
24	49,676	290,070	118,419	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2019)			118,758	118,758	118,758	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	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:
CONSERVATION LOANS FUND**



5/15/2018

Historical Data				Budget for Fiscal Year 2018-19						
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				RESOURCES						
2		0	181,548	Beginning fund balance: Working capital (accrual basis)			166,548	166,548	166,548	
3		134,000	0	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16			0	0	0	
4		0	0	Transferred from General Fund			0	0	0	
5		45,624	0	Disbursements from DEQ CWSRF loan # R22405: Conservation loans			0	0	0	
6		0	100,000	Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans			150,000	150,000	150,000	
7	NEW FUND	0	110,800	Disbursements from DEQ CWSRF loan # R22407: Conservation loans			100,000	100,000	100,000	
8	NO HISTORY	45,614	43,857	Loans: principal received from borrowers			26,252	26,252	26,252	
9		1,932	2,479	Loans: interest received from borrowers			2,881	2,881	2,881	
10		0	0	Interest from bank accounts			0	0	0	
11		0	0				0	0	0	
12		0	0				0	0	0	
13		0	0				0	0	0	
14		0	0				0	0	0	
15	0	227,171	438,684	TOTAL RESOURCES			445,681	445,681	445,681	
16				REQUIREMENTS						
17				Department (Org. Unit)	Object Classification	Detail				
18				Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	100,000	100,000	100,000	
19				District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	150,000	150,000	150,000	
20	NEW FUND	45,624	203,979	Not Allocated to any Dept.	Special Payments	Loans to borrowers	0	0	0	
21	NO HISTORY	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	Repayment of DEQ CWSRF loans	0	0	0	
22		0	0	Not Allocated to any Dept.	Interfund transfers		0	0	0	
23		0	0				0	0	0	
24		0	0				0	0	0	
25	0	45,624	203,979	Total Expenses			250,000	250,000	250,000	
26	0	51,547	74,705	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2019)			45,681	45,681	45,681	
27	0	130,000	160,000	Reserved for future expenditure			150,000	150,000	150,000	
28	0	227,171	438,684	TOTAL REQUIREMENTS			445,681	445,681	445,681	

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

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

**SPECIAL REVENUE FUND:
WORKING LANDS LEGACY FUND**



5/15/2018

Historical Data				Budget for Fiscal Year 2018-19							
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body		
				RESOURCES							
1										1	
2	72,500	57,686	31,432	Beginning fund balance: Working capital (accrual basis)			41,432	41,432	41,432	2	
3	0	0	0	Earning from temporary investments			0	0	0	3	
4	0	0	10,000	Transferred from General Fund			124,000	124,000	124,000	4	
5	0	0	0	Interest			1,800	1,800	1,800	5	
6	0	0	0	Donations to acquire/maintain land and/or conservation easements			0	0	0	6	
7	0	0	0	Grants to acquire/maintain land and/or conservation easements			100,000	100,000	100,000	7	
8	0	0	1,300,000	Loans to acquire/maintain land and/or conservation easements			0	0	0	8	
9	0	0	0				0	0	0	9	
10	0	0	0				0	0	0	10	
11	72,500	57,686	1,341,432	TOTAL RESOURCES			267,232	267,232	267,232	11	
				REQUIREMENTS							
12											12
13											13
				Department (Org. Unit)	Object Classification	Detail					
14	0	0	1,300,000	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0	0	14	
15	14,814	35,898	15,000	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	0	0	0	15	
16	0	17,355	0	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	1,800	1,800	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	0	0	21	
22	14,814	53,253	1,315,000	Total Expenses			161,800	161,800	161,800	22	
23	57,686	4,433	26,432	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019)			5,432	5,432	5,432	23	
24	0	0	0	Reserved for future expenditure			100,000	100,000	100,000	24	
25	72,500	57,686	1,341,432	TOTAL REQUIREMENTS			267,232	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:

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

**RESERVE FUND:
 Building Reserve Fund**



5/15/2018

Historical Data			<i>This fund is authorized and established by resolution in 2007, and renewed in 2017, for the following specified purpose: Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD</i>			Budget for Fiscal Year 2018-19				
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
				RESOURCES						
1										1
2	163,002	117,768	3,131	Beginning fund balance: Working capital (accrual basis)			3,931,131	3,931,131	3,931,131	2
3	0	0	0	Earning from temporary investments			0	0	0	3
4	154,796	0	125,000	Transferred from General Fund			0	0	0	4
5	1,348	1,928	3,000	Interest			60,000	60,000	60,000	5
6	0	0	4,000,000	Long-term debt proceeds			0	0	0	6
7	66,853	0	0	Sale of property			0	0	0	7
8	0	0	0				0	0	0	8
9	0	0	0				0	0	0	9
10	385,999	119,696	4,131,131	TOTAL RESOURCES			3,991,131	3,991,131	3,991,131	10
				REQUIREMENTS						
11										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	200,000	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	350,000	350,000	350,000	14
15	0	0	0	District Operations Dept.	Materials & Services	General costs	0	0	0	15
16	5,379	0	0	District Operations Dept.	Materials & Services	Bank fees	0	0	0	16
17	0	0	0	Not Allocated to any Dept.	Debt Service	Building loan principal & interest	250,000	250,000	250,000	17
18	Included in line 21	0	0	Not Allocated to any Dept.	Debt Service	Beavercreek farm loan principal + interest	0	0	0	18
19	286,084	0	0	Not Allocated to any Dept.	Debt Service	Beavercreek farm loan pay-off (principal + interest)	0	0	0	19
20	291,463	99,083	200,000	Total Expenses			3,000,000	3,000,000	3,000,000	20
21	0	20,612	1,631,131	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019)			991,131	991,131	991,131	21
22	94,536	0	2,300,000	Reserved for future expenditure			0	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



RESOURCES
GENERAL FUND
Worksheet



5/15/2018

Historical Data				RESOURCES	Budget for Fiscal Year 2018-19			
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18		Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1	1,473,592	938,085	1,465,418	Beginning fund balance: Working capital (accrual basis)	1,083,589	1,083,589	1,083,589	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	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	5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000	5,000	5,000	14
15		335,368	0	WeedWise CRISP partner: PGE grant	0	0	0	15
16		22,000	7,500	WeedWise CRISP partner: BLM	7,500	7,500	7,500	16
17		30,000	30,000	WeedWise CRISP partner: Metro	30,000	30,000	30,000	17
18		0	7,500	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				Placeholder 3				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			2,221,910	Taxes necessary to balance	2,344,740	2,344,740	2,344,740	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	3,629,417	27

SPECIAL REVENUE FUND

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special fund

5/15/2018

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

SPECIAL REVENUE FUND
Conservation Loans Fund

Clackamas SWCD

Worksheet

This is a special fund

5/15/2018

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

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

SPECIAL REVENUE FUND

Working Lands Legacy Fund

Worksheet

Clackamas SWCD

5/15/2018

Historical Data				RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2018-19			
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				RESOURCES						1
2	72,500	57,686	31,432	Beginning fund balance: Working capital (accrual basis)			41,432	41,432	41,432	2
3	0	0	0	Earning from temporary investments						3
4	0	0	10,000	Transferred from General Fund			124,000	124,000	124,000	4
5	0	0	0	Interest			1,800	1,800	1,800	5
6	0	0	0	Donations to acquire/maintain land and/or conservation easements			0	0	0	6
7	0	0	0	Grants to acquire/maintain land and/or conservation easements			100,000	100,000	100,000	7
8		0	1,300,000	Loans to acquire/maintain land and/or conservation easements			0	0	0	8
9										9
10										10
11	72,500	57,686	1,341,432	TOTAL RESOURCES			267,232	267,232	267,232	11
12				REQUIREMENTS						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				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										21
22	14,814	53,253	1,315,000	Total Expenses			161,800	161,800	161,800	22
23	57,686	4,433	26,432	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2019)			5,432	5,432	5,432	23
24	0	0	0	Reserved for future expenditure			100,000	100,000	100,000	24
25	72,500	57,686	1,341,432	TOTAL REQUIREMENTS			267,232	267,232	267,232	25

Grants to acquire land and/or conservation easements:

RESERVE FUND

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

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

Building Reserve Fund

Worksheet

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

REVIEW YEAR : **2027**

Clackamas SWCD

5/15/2018

Historical Data			RESOURCES and REQUIREMENTS			Budget for Fiscal Year 2018-19				
Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18				Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body		
			RESOURCES							
1								1		
2	163,002	117,768	3,131	Beginning fund balance: Working capital (accrual basis)		3,931,131	3,931,131	3,931,131	2	
3			0	Earning from temporary investments		0	0	0	3	
4	154,796	0	125,000	Transferred from General Fund		0	0	0	4	
5	1,348	1,928	3,000	Interest		60,000	60,000	60,000	5	
6			4,000,000	Long-term debt proceeds		0	0	0	6	
7	66,853		0	Sale of property		0	0	0	7	
8									8	
9									9	
10	385,999	119,696	4,131,131	TOTAL RESOURCES		3,991,131	3,991,131	3,991,131	10	
			REQUIREMENTS							
11									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	200,000	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	350,000	350,000	350,000	14
15	0	0	0	District Operations Dept.	Materials & Services	General costs	0	0	0	15
16	5,379		0	District Operations Dept.	Materials & Services	Bank fees	0	0	0	16
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	1,631,131	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2019)			991,131	991,131	991,131	21
22	94,536	0	2,300,000	Reserved for future expenditure			0	0	0	22
23	385,999	119,696	4,131,131	TOTAL REQUIREMENTS			3,991,131	3,991,131	3,991,131	23

BUDGET HISTORICAL SHEETS



GENERAL FUND SUMMARY OF REQUIREMENTS HISTORY



5/15/2018

Historical Data			By Object Classification: Historical Data		Budget for Fiscal Year 2018-19						
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body				
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				4			
5	56,680	0	0	Deferred compensation - Employer contribution	See Page 3: General Fund Summary of Requirements by Object Classification	See Page 3: General Fund Summary of Requirements by Object Classification	See Page 3: General Fund Summary of Requirements by Object Classification	5			
6	0	0	0	Temporary employees & interns				6			
7	0	0	0	COLAs and merit increases for staff				7			
8	0	0	0	Compensated absences (annual leave)				8			
9	0	0	0	Salary adjustments (includes related taxes & def comp)				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	Fuel/maint/repair of District vehicles/equipment				16			
17	7,480	9,852	13,500	Meetings, workshops, events				17			
18	11,244	13,147	18,110	Insurance	See Page 3: General Fund Summary of Requirements by Object Classification	See Page 3: General Fund Summary of Requirements by Object Classification	See Page 3: General Fund Summary of Requirements by Object Classification	18			
19	32,271	28,865	42,625	Supplies				19			
20	22,485	23,285	10,200	Printing, publication				20			
21	32,202	42,959	26,355	Dues, subscriptions, licenses				21			
22	20,287	16,971	23,000	Training and travel				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	0	8,700	0	Scholarships				26			
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 Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	29			
30	1,039	2,892	0	Office equipment/capitalized building repairs				30			
31	806	3,530	0	Field equipment				31			
32	0	28,769	0	Vehicles				32			
33	1,845	35,191	0	TOTAL CAPITAL OUTLAY	33						
34				DEBT SERVICE				34			
35	0	0	0		See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	35			
36	0	0	0					36			
37	0	0	0					37			
38	0	0	0					38			
39	0	0	0	TOTAL DEBT SERVICE	39						
40				SPECIAL PAYMENTS				40			
41	0	0	184,000	Grants to Partners	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	41			
42	0	0	6,000	Scholarships				42			
43	0	0	0					43			
44	0	0	0					44			
45	0	0	190,000	TOTAL SPECIAL PAYMENTS	45						
46				INTERFUND TRANSFERS				46			
47	1,110,000	490,882	384,875	Transfers to Conservation Grants Fund	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	47			
48	New Fund FY1617	0	0	Transfers to Conservation Loans Fund				48			
49	0	0	10,000	Transfers to Working Lands Legacy Fund				49			
50	154,796	0	125,000	Transfers to Building Reserve Fund				50			
51	1,264,796	490,882	519,875	TOTAL INTERFUND TRANSFERS	51						
52	0	0	0	OPERATING CONTINGENCY				52			
53	30,400	0	0	Ending balance (prior years)	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	See Page 3: GF Summary of Requirements by Object Classification	53			
54	1,078,983	805,259	867,256	UNAPPROPRIATED ENDING FUND BALANCE				54			
55	0	438,270	249,118	Reserved for future expenditure				55			
56	4,010,563	3,564,559	3,891,160	TOTAL REQUIREMENTS	56						

GENERAL FUND REQUIREMENTS HISTORY

Clackamas SWCD

5/15/2018

Historical Data				District Operations Dept: Historical Data	Budget for Fiscal Year 2018-19						
	Actual 1st Preceding Year 2015/16	Adopted Revised Budget Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body				
1				PERSONNEL SERVICES				1			
2	222,386	291,945	358,070	Salaries and wages				2			
3	47,888	78,967	115,743	Payroll liabilities (District share of taxes)				3			
4	59,735	56,296	88,582	Employee benefits				4			
5	14,039	Incl. in line 2	Incl. in line 2	Deferred compensation - Employer contribution	See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	5			
6	0	0		Temporary Employees & Interns				6			
7	0	Incl. in line 2		COLAs and merit increases for staff (incl taxes & def comp)				7			
8		0		Compensated absences (annual leave)				8			
9		0		Salary adjustments (includes related taxes & def comp)				9			
10	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	50,000	Contracted services				See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	13
14	374	750	2,100	Partner support							14
15	23,836	96,352	43,200	Occupancy: Rent, utilities, telecomm, storage, maint.	15						
16	9,197	5,608	15,000	Fuel/maint/repair of District vehicles/equipment	16						
17	0	1,656	500	Meetings, workshops, events	17						
18	8,675	5,532	2,950	Insurance	18						
19	7,638	11,436	31,500	Supplies & non-capitalized equipment	19						
20	5,184	8,663	1,500	Printing, publication	20						
21	13,807	29,900	16,240	Dues, subscriptions, licenses	21						
22	7,617	11,855	12,000	Staff & Director training	22						
23	9,467	19,288	14,200	Staff & Director expenses	23						
24	29	24	0	Volunteer/Board/staff/cooperator recognition	24						
25	3,454	3,097	0	Bank fees, interest paid	25						
26	0	200	0	Scholarships	26						
27	158,084	234,519	189,190	TOTAL MATERIALS AND SERVICES	27						
28				CAPITAL OUTLAY				28			
29	0	2,892		Office equipment	See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	See Page 4: General Fund Requirements Allocated To District Operations Dept.	29			
30	0	0		Field equipment				30			
31	0	28,769		Vehicles				31			
32	0	31,661	0	TOTAL CAPITAL OUTLAY				32			
33	502,132	693,388	751,585	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS				33			

GENERAL FUND REQUIREMENTS HISTORY

Clackamas SWCD

5/15/2018

Historical Data				Conservation Services Dept: Historical Data	Budget for Fiscal Year 2018-19			
	Actual 2nd Preceding Year 2015/16	Actual 1st Preceding Year 2016/17	Revised & Adopted Budget Year 2017/18	REQUIREMENTS	Proposed by Budget Officer	Approved by Budget Cmte	Adopted by Governing Body	
1				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				4
5	42,641	Incl. in line 2	Incl. in line 2	Deferred compensation - Employer contribution	Beginning with FY 1819, the Conservation Services Dept is discontinued, and is now divided into the following departments: Conservation Planning Dept, WeedWise Dept, and Education & Outreach Dept. See Pages 5, 6, 7: General Fund Requirements Allocated To a Department for the relevant department.			5
6	0	0	0	Temporary employees & interns				6
7	0	Incl. in line 2	0	COLAs and merit increases for staff (incl taxes & def comp)				7
8	0	0	0	Compensated absences (annual leave)				8
9	0	0	0	Salary adjustments (includes related taxes & def comp)				9
10	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	Beginning with FY 1819, the Conservation Services Dept is discontinued, and is now divided into the following departments: Conservation Planning Dept, WeedWise Dept, and Education & Outreach Dept. See Pages 5, 6, 7: General Fund Requirements Allocated To a Department for the relevant department.			18
19	17,065	17,429	10,175	Supplies & non-capitalized equipment				19
20	17,301	14,622	8,700	Printing, publication				20
21	18,395	13,059	10,115	Dues, subscriptions, licenses				21
22	12,670	5,117	11,000	Staff & Director training				22
23	6,028	7,715	5,000	Staff & Director expenses				23
24	0	0	0	Volunteer/cooperator recognition				24
25	0	0	0	Bank fees, interest paid	25			
26	0	0	0	Scholarships	26			
27	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	See Pages 5, 6, 7: General Fund Requirements Allocated To a Department for the relevant department.			30
31	0	0	0	Vehicles				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

GENERAL FUND REQUIREMENTS HISTORY

Clackamas SWCD

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

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

GENERAL FUND REQUIREMENTS HISTORY

Clackamas SWCD

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			
2				Salaries, wages, benefits			
3	0	0	0	TOTAL PERSONNEL SERVICES	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
4							
5				MATERIALS AND SERVICES Not Allocated			
6				Contracted services			
7				Occupancy: Rent, utilities, telecomm, storage, maint.	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
8				Supplies			
9				Training and travel			
10	0	0	0	TOTAL MATERIALS AND SERVICES			
11				CAPITAL OUTLAY Not Allocated			
12				Equipment			
13				Vehicles	See Page 9	See Page 9	See Page 9
14	0	0	0	TOTAL CAPITAL OUTLAY			
15				DEBT SERVICE Not Allocated			
16		0	0				
17					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
18							
19							
20	0	0	0	TOTAL DEBT SERVICE			
21				SPECIAL PAYMENTS Not Allocated			
22		0	184,000	Grants to Partners			
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
24							
25							
26	0	0	190,000	TOTAL SPECIAL PAYMENTS			
27				INTERFUND TRANSFERS			
28	1,110,000	490,882	384,875	Transfers to Conservation Grants Fund			
29	New Fund FY1617	0	0	Transfers to Conservation Loans Fund			
30	0	0	10,000	Transfers to Working Lands Legacy Fund			
31	154,796	0	125,000	Transfers to Building Reserve Fund	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
32	1,264,796	490,882	519,875	TOTAL INTERFUND TRANSFERS			
33				OPERATING CONTINGENCY			
34	30,400			Ending balance (prior years)	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
35	1,078,983	805,259	867,256	UNAPPROPRIATED ENDING FUND BALANCE			
36		438,270	249,118	Reserved for future expenditure			
37	2,374,179	1,734,411	1,826,249	TOTAL REQUIREMENTS NOT ALLOCATED			