

Clackamas SWCD Budget: FY 2019-2020

Proposed budget #2: April 30, 2019

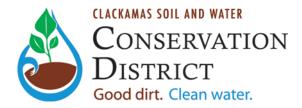
Notes:

- Fiscal year 2019-2020 starts July 1, 2019 and ends on June 30, 2020.
- April 2, 2019: First meeting of the Budget Committee to be held.
- April 30, 2019: Second meeting of the Budget Committee to be held and public comment accepted.
- May 21, 2019: The Board of Directors will hold a public hearing on the budget.
- May 21, 2019: The Board of Directors may adopt the budget for fiscal year 2019-2020.

Structure of the budget:

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

GENERAL FUND



GENERAL FUND: RESOURCES



Page 1

4/26/2019

					4/20/2019			Ь,
		Historical Data	1		Budg	et for Fiscal Year	2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RESOURCE DESCRIPTION	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				RESOURCES				1
2	938,085	1,311,274	1,311,274	Beginning fund balance: Working capital (accrual basis)	1,880,833	1,620,843	0	2
3	0	0	0	Previously levied taxes estimated to be received	0	0	0	3
4	0	0	0		0	0	0	4
5				OTHER RESOURCES				5
6	0	0	0	Transfers in to GF from other Funds	0	550,000	0	6
7	22,142	33,674	36,000	Interest income	40,000	40,000	0	7
8	0	0	0	Grant income to General Fund	0 0		0	8
9	296	2,476	0	Other income	9,700	9,700	0	9
10	72,674	78,488	78,488	OWEB/ODA allocations to SWCDs (combined)	97,000	97,000	0	10
11	0	0		Reimbursements	0	0	0	11
12	1,475	2,850		Rental/donations received re: farm equipment lent out	4,500	4,500	0	12
13	415,918	73,650		Support from Partners: WeedWise (combined)	82,750	82,750	0	13
14	0	0		Support from Partners: other program work (combined)	0	0	0	14
15	0	0		Federal grant: NRCS EQIP NWQI Molalla	0	0	0	15
16	0	0		Sale of equipment/vehicles	0	0	0	
17	0	0		Placeholder	0	0	0	
18	1,450,590	1,502,412		Total resources, except taxes to be levied	2,114,783	2,404,793	0	_
19	0	0		Taxes necessary to balance	2,425,998	2,432,034	0	
20	2,113,969	2,285,388	0	Taxes collected in year levied	0	0	0	20
21	21 3,564,559 3,787,800 4,035,9			TOTAL RESOURCES	4,540,781	4,836,827	0	21

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

Page 2

GENERAL FUND: SUMMARY OF REQUIREMENTS



		Historical Data		By Department, and Not Allocated to Any Department	Bud	get for Fiscal Ye	ar 2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	427,208	0		District Operations Department	449,046	449,046	0	2
3	Included in Line 7	Included in line 7	510,000	Conservation Planning Department	638,727	638,727	0	3
4	Included in line 7	Included in line 7	340,000	WeedWise Department	369,619	369,619	0	4
5	Included in line 7	Included in line 7	185,000	Education & Outreach Department	203,467	203,467	0	5
6	0	0	0	Land Management Department	0	0	0	6
7	931,026	0	0	Conservation Services Department				7
8	0	0	0	Not Allocated to Any Department	0	0	0	8
9	1,358,234	0	1,544,370	TOTAL PERSONNEL SERVICES	1,660,859	1,660,859	0	9
10	13.50	15.50	15.40	TOTAL FTE count for FY 18-19 is 15.4	16.00	16.00	0.00	10
11				MATERIALS AND SERVICES				11
12	234,519	230,077		District Operations Department	177,550	173,416	0	12
13	Included in line 17	Included in line 17	60,000	Conservation Planning Department	129,000	129,000	0	13
14	Included in line 17	Included in line 17		WeedWise Department	24,209	24,209	0	14
15	Included in line 17	Included in line 17		Education & Outreach Department	55,010	55,010	0	15
16	23,870	21,663		Land Management Department	48,300	48,300	0	16
17	178,334	94,773		Conservation Services Dept.	-,,,,,,,,	-,	_	17
18	0	0		Not Allocated to Any Department	132,000	132,000	0	18
19	436.723	346.513	547,172	TOTAL MATERIALS & SERVICES	566,069	561.935	0	19
20	100,120	210,210	,	CAPITAL OUTLAY		221,000		20
21	31,661	3.330	0	District Operations Department	0	0	0	
22	Included in line 26	Included in line 26	0	Conservation Planning Department	0	0	0	22
23	Included in line 26	Included in line 26		WeedWise Department	0	0	0	23
24	Included in line 26	Included in line 26		Education & Outreach Department	0	0	0	24
25	0	8,759		Land Management Department	0	0	0	25
26	3,530	0		Conservation Services Dept.				26
27	0,000	0		Not Allocated to Any Department	0	0	0	27
28	35,191	12,089	0	TOTAL CAPITAL OUTLAY	0	0	0	28
29	00,101	12,000	,	DEBT SERVICE	J		J	29
30	0	0	0	Not Allocated to Any Department	516,868	915,041	0	30
31	0	0	0	TOTAL DEBT SERVICE	516,868	915,041	0	31
32	U	Ū	,	SPECIAL PAYMENTS	310,000	313,041	•	32
33	0	164,877	211 000	Not Allocated to Any Department	341,675	324,900	0	33
34	0	164,877	311,000	TOTAL SPECIAL PAYMENTS	341,675	324,900	0	34
	U	104,077	311,000		341,075	324,900	U	_
35	400.000	204.075	400,000	INTERFUND TRANSFERS	500,000	E0E 000	0	35
36	490,882	384,875		Transfers to Conservation Grants Fund	520,000	585,000	0	36
37	0	0		Transfers to Conservation Loans Fund	0	0	0	37
38	0	0		Transfers to Working Lands Legacy Fund	0	0	0	38
39	0	125,000		Transfers to Building Reserve Fund	0 0		0 0	39
40	490,882	509,875	515,000	TOTAL INTERFUND TRANSFERS	520,000 585,000			40
41	0	0		OPERATING CONTINGENCY	0	0	0	41
42	0	0	0	Ending balance (prior years)	0	0	0	42
43	805,259	867,256		UNAPPROPRIATED ENDING FUND BALANCE	935,310 789,092		0	43
44	438,270	249,118		Reserved for future expenditure	0	0	0	44
45	3,564,559	2,149,728	4,035,990	TOTAL REQUIREMENTS	4,540,781	4,836,827	0	45

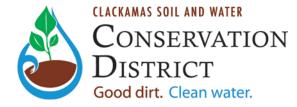
Page 3

GENERAL FUND: SUMMARY OF REQUIREMENTS



				Good dirt. Clean water. 4/26/2019			4/20/2019	Щ,
		Historical Data		By Object Classification	Budg	et for Fiscal Year	2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	See Page 3 H: GF	See Page 3 H: GF	1,544,370	Salaries, wages, benefits	1,660,859	1,660,859	0	2
3	Summary of Req's	Summary of Req's	1,544,370	TOTAL PERSONNEL SERVICES	1,660,859	1,660,859	0	3
	History by Object	History by Object						
	Classification: Historical Data	Classification: Historical Data	45.4	Total ETE count for EV 40 40 is 45 4	40.0	40.0	0.0	
4	Tilstofical Data	Tilstorical Data	15.4	Total FTE count for FY 18-19 is 15.4	16.0	16.0	0.0	_
5			200,000	MATERIALS AND SERVICES	000,000	405.000		5
6	See Page 3 H: General Fund	See Page 3 H: General Fund		Contracted services	200,000	195,866	0	
7	Summary of	Summary of		Occupancy: Rent, utilities, telecomm, storage, maint.	150,550	150,550	0	
8	Requirements	Requirements		Supplies	164,519	163,519	0	
9	History by Object	History by Object	74,300	Training and travel	51,000	52,000	0	9
	Classification:	Classification:					_	
10	Historical Data	Historical Data	547,172	TOTAL MATERIALS AND SERVICES	566,069	561,935	0	_
11				CAPITAL OUTLAY		-		11
12	See Page 3 H: GF	See Page 3 H: GF		Equipment	0	0	0	
13	Summary of Req's History by Object	Summary of Req's History by Object	0	Vehicles	0	0	0	13
	Classification:	Classification:						
14	Historical Data	Historical Data	0	TOTAL CAPITAL OUTLAY	0	0	0	14
15				DEBT SERVICE				15
16	See Page 3 H: GF	See Page 3 H: GF	0		151,827	550,000	0	_
17	Summary of Reg's	Summary of Reg's	0		365,041	365,041	0	17
18	History by Object	History by Object	0		0	0	0	18
19	Classification:	Classification:	0		0	0	0	
20	Historical Data	Historical Data	0	TOTAL DEBT SERVICE	516,868	915,041	0	
21				SPECIAL PAYMENTS				21
22	See Page 3 H: GF	See Page 3 H: GF	305,000	Grants to Partners	335,675	318,900	0	22
23	Summary of Req's	Summary of Req's	6,000	Scholarships	6,000	6,000	0	23
24	History by Object	History by Object	0		0	0	0	
25	Classification:	Classification:	0		0	0	0	25
26	Historical Data	Historical Data	311,000	TOTAL SPECIAL PAYMENTS	341,675	324,900	0	26
27				INTERFUND TRANSFERS				27
28	See Page 3 H: GF	See Page 3 H: GF	400,000	Transfers to Conservation Grants Fund	520,000	585,000	0	28
29	Summary of Reg's	Summary of Reg's	0	Transfers to Conservation Loans Fund	0	0	0	29
30	History by Object	History by Object	0	Transfers to Working Lands Legacy Fund	0	0	0	
31	Classification:	Classification:	115,000	Transfers to Building Reserve Fund	0	0	0	
32	Historical Data	Historical Data	515,000	TOTAL INTERFUND TRANSFERS	520,000	585,000	0	
33	Con Dage 2 LL CF	Soo Dogs 211: OF	0	OPERATING CONTINGENCY	0	0	0	33
34	See Page 3 H: GF Summary of Reg's	See Page 3 H: GF Summary of Reg's	0	Ending balance (prior years)	0	0	0	_
35	History by Object	History by Object		UNAPPROPRIATED ENDING FUND BALANCE	935,310	789,092	0	_
36	Classification:	Classification:		Reserved for future expenditure	0	0	0	
37	Historical Data	Historical Data	4.035.990	TOTAL REQUIREMENTS	4,540,781	4,836,827	0	
٠,		4,035,990 TOTAL REQUIREMENTS		.,0 .0,. 0 1	.,000,021		<i>- '</i>	

DEPARTMENTS IN THE GENERAL FUND



GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT

FORM LB-30



Page 4

							4/26/2019	<u>Ш</u>				
		Historical Data		District Operations Department	Budget for Fiscal Year 2019-20							
			Budget Year 2018-19 (Supplemental Budget	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body					
1				PERSONNEL SERVICES				1				
2				Salaries, wages, benefits	449,046	449,046		2				
3			509,370	TOTAL PERSONNEL SERVICES	449,046	449,046	0	3				
4			4.00	Total FTE count for FY 19-20 is 4.0	4.50	4.50		4				
5								MATERIALS AND SERVICES				5
6	See Page 4 H: General	See Page 4 H: General	50,000	Contracted services	24,000	19,866		6				
7	Fund Requirements	Fund Requirements	2,000	Occupancy: Rent, utilities, telecomm, storage, maint./IT-\$37k	40,000	40,000		7				
8	History: District	History: District	45,000	Supplies/IT-\$48k	83,550	83,550		8				
9	Operations Dept:	Operations Dept:	50,000	Training and travel	30,000	30,000		9				
10	Historical Data	Historical Data	147,000	TOTAL MATERIALS AND SERVICES	177,550	173,416	0	10				
11				CAPITAL OUTLAY				11				
12	1 1		0	Equipment				12				
13			0	Vehicles				13				
14			0	TOTAL CAPITAL OUTLAY	0	0	0	14				
15			656,370	DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS	626,596	622,462	0	15				

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT

FORM LB-30



Page 5

	H	Historical Data		Conservation Planning Department	Budget for Fiscal Year 2019-20			
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2		510,00		Salaries, wages, benefits	638,727	638,727		2
3	This department was	This department	510,000	TOTAL PERSONNEL SERVICES	638,727	638,727	0	3
4	included in	was included in	5.40	Total FTE for FY 19-20	5.50	5.50		4
5	Conservation	Conservation		MATERIALS AND SERVICES				5
6	Services Dept prior	Services Dept prior	50,000	Contracted services	120,000	120,000		6
7	to FY 1819. See Page 5,6,7 H:	to FY 1819. See Page 5,6,7 H:		Occupancy: Rent, utilities, telecomm, storage, maint.				7
8	General Fund	General Fund	0	Supplies				8
9	Requirements	Requirements	10,000	Training and travel	9,000	9,000		9
10	History:	History:	60,000	TOTAL MATERIALS AND SERVICES	129,000	129,000	0	10
11	Conservation	Conservation		CAPITAL OUTLAY				11
12	Services Dept: Services Dept: Historical Data		Equipment				12	
13		i listorical Data	0	Vehicles				13
14			0	TOTAL CAPITAL OUTLAY	0	0	0	14
15	570,00			CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS	767,727	767,727	0	15

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT

FORM LB-30



Page 6

							4/26/2019	<u> </u>
	H	listorical Data		WeedWise Department	Budget for Fiscal Year 2019-20			
	Actual 2nd Preceding Year 2016- 17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2			340,000	Salaries, wages, benefits	369,619	369,619		2
3	This department was	This department	340,000	TOTAL PERSONNEL SERVICES	369,619	369,619	0	3
4	included in	was included in	4.00	Total FTE for FY 19-20	4.00	4.00		4
5	Conservation	Conservation		MATERIALS AND SERVICES				5
6	Services Dept prior	Services Dept prior	10,000	Contracted services	2,000	2,000		6
7	to FY 1819. See	to FY 1819. See	9,300	Occupancy: Rent, utilities, telecomm, storage, maint.	9,700	9,700		7
8	Page 5,6,7 H: General Fund	Page 5,6,7 H: General Fund	11,000	Supplies	5,009	5,009		8
9	Requirements	Requirements	10,000	Training and travel	7,500	7,500		9
10	History:	History:	40,300	TOTAL MATERIALS AND SERVICES	24,209	24,209	0	10
11	Conservation	Conservation		CAPITAL OUTLAY				11
12	Services Dept:	Services Dept:	0	Equipment				12
13	Historical Data	Historical Data	0	Vehicles				13
14			0	TOTAL CAPITAL OUTLAY	0	0	0	14
15			380,300	WEEDWISE DEPT. TOTAL REQUIREMENTS	393,828	393,828	0	15

GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 7

							4/26/2019	Ь	
	ŀ	Historical Data		Education & Outreach Department	Bud	Budget for Fiscal Year 2019-20			
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body		
1				PERSONNEL SERVICES				1	
2			185,000	Salaries, wages, benefits	203,467	203,467		2	
3	This department was	This department	185,000	TOTAL PERSONNEL SERVICES	203,467	203,467	0	3	
4	included in	was included in	2.00	Total FTE for FY 19-20	2.00	2.00		4	
5	Conservation	Conservation		MATERIALS AND SERVICES				5	
6	Services Dept prior	Services Dept prior	40,000	Contracted services	16,000	16,000		6	
7	to FY 1819. See	to FY 1819. See	4,300	Occupancy: Rent, utilities, telecomm, storage, maint.	5,850	5,850		7	
8	Page 5,6,7 H: General Fund	Page 5,6,7 H: General Fund	40,824	Supplies	28,960	28,960		8	
9	Requirements	Requirements	4,000	Training and travel	4,200	4,200		9	
10	History:	History:	89,124	TOTAL MATERIALS AND SERVICES	55,010	55,010	0	10	
11	Conservation	Conservation		CAPITAL OUTLAY				11	
12	Services Dept:	Services Dept:	0	Equipment				12	
13	Historical Data	Historical Data		Vehicles				13	
14			0	TOTAL CAPITAL OUTLAY	0	0	0	14	
15	274,			EDUCATION & OUTREACH DEPT. TOTAL REQUIREMENTS	258,477	258,477	0	15	

FORM LB-30 GENERAL FUND REQUIREMENTS ALLOCATED TO A DEPARTMENT



Page 8

							4/26/2019	<u> </u>				
		Historical Data		Land Management Department	Budget for Fiscal Year 2019-20							
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body					
1				PERSONNEL SERVICES				1				
2			0	Salaries, wages, benefits				2				
3			0	TOTAL PERSONNEL SERVICES	0	0	0	3				
4		0.00	Total FTE for FY 19-20	0.00	0.00		4					
5				MATERIALS AND SERVICES				5				
6	See Page 8 H:	See Page 8 H:	50,000	Contracted services	38,000	38,000		6				
7	General Fund	General Fund	4,000	Occupancy: Rent, utilities, telecomm, storage, maint.	0	0		7				
8	Requirements History: Land	Requirements History: Land	15,000	Supplies	10,000	9,000		8				
9	Management Dept:	Management Dept:	300	Training and travel	300	1,300		9				
10	Historical Data	Historical Data	69,300	TOTAL MATERIALS AND SERVICES	48,300	48,300	0	10				
11		Tilstolical Bata	Tilstofical Bata	Tilstoneal Bata	Tilstorical Bata	Tilstofical Data		CAPITAL OUTLAY				11
12								0	Equipment	0		
13				Vehicles	0			13				
14			0	TOTAL CAPITAL OUTLAY	0	0	0	14				
15	69,			LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS	48,300	48,300	0	15				

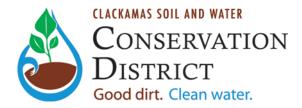
GENERAL FUND REQUIREMENTS NOT ALLOCATED TO A DEPARTMENT



Page 9

		lists wis al Data		Net Allegated to Acceptance	Budget for Fiscal Year 2019-20		4/26/2019	Щ
		Historical Data		Not Allocated to Any Department	Виад	et for Fiscal Yea	r 2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES Not Allocated				1
2				Salaries, wages, benefits				2
3			0	TOTAL PERSONNEL SERVICES	0	0	0	
4			0.00	Total FTE for FY 19-20 is 0.0	0.00	0.00	0.00	4
5	0 D 0.U.	See Page 9 H: See Page 9 H: General Fund General Fund		MATERIALS AND SERVICES Not Allocated				5
6				Contracted services	05.000	05.000		6
7	Requirements History: Not Allocated to Any Dept: Historical Data General value Requirements History: Not Allocated to Any Dept: Historical Data			Occupancy: Rent, utilities, telecomm, storage, maint. Supplies, Vehicle Maint, FY1920 Moving Costs	95,000 37,000	95,000 37,000		7
8				Travel Training	37,000	37,000		8
10			141,448	TOTAL MATERIALS AND SERVICES	132,000	132,000	0	
11			141,440	CAPITAL OUTLAY Not Allocated	102,000	102,000	Ů	11
12			0	Equipment				12
13				Vehicles				13
14			0	TOTAL CAPITAL OUTLAY	0	0	0	_
15				DEBT SERVICE Not Allocated				15
16				Eagle Creek - Zions Bank NA	151,827	550,000		16
17				CRC Bldg loan P&I: Zions Bank	365,041	365,041		17
18								18
19								19
			0	TOTAL DEBT SERVICE	516,868	915,041	0	20
20 21 22 23 24 25				SPECIAL PAYMENTS Not Allocated				21
22			305,000	Grants to Partners (Partners' projects & general support)	335,675	318,900		22
23			6,000	Scholarships	6,000	6,000		23
24	Con Done O.U.	Can Dago O.U.						24
25	See Page 9 H: General Fund	See Page 9 H: General Fund						25
26 27	Requirements	Requirements	311,000	TOTAL SPECIAL PAYMENTS	341,675	324,900	0	
27	History: Not Allocated	,		INTERFUND TRANSFERS				27
28	to Any Dept: Historical Data	Allocated to Any		Transfers to Conservation Grants Fund	520,000	585,000	0	_
29	HIStorical Data	Dept: Historical Data		Transfers to Conservation Loans Fund	0	0	0	
30			0	Transfers to Working Lands Legacy Fund	0	0	0	
31			115,000 515,000	Transfers to Building Reserve Fund TOTAL INTERFUND TRANSFERS	520,000	585,000	0	
32 33				OPERATING CONTINGENCY	·		0	
33			U		0	0	U	33 34
34				Ending balance (prior years) UNAPPROPRIATED ENDING FUND BALANCE (funds needed				54
35			878,448	from July-November 2020)	935,310	789,092	0	35
36				Reserved for future expenditure	0	0		36
37				TOTAL REQUIREMENTS NOT ALLOCATED	2,445,853	2,746,033	n	37

SPECIAL AND RESERVE FUNDS



SPECIAL REVENUE FUND: CONSERVATION GRANTS FUND



Page 10

4/26/2019

	ŀ	listorical Data					Budç	Budget for Fiscal Year 2019		
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RE	RESOURCES and REQUIREMENTS RESOURCES			Revised/Approved by Budget Committee	Adopted by Governing Body	
1										1
2	507,878	290,070		Beginning fund balance: Working	g capital (accrual basis)		246,035	55,765	0	
3	490,882	384,875		Transferred from General Fund			520,000 186,250	585,000 186,250	0	
9	0	15,000			Federal grants and retained receipts				0	_
10	10,000	11,232		State of Oregon grants and SEP	0	0	0			
11	96,732	20,000		Local grants			15,000	15,000	0	
7	0	29,980		Other grants			0	0	0	
8	0	0		Interest from bank accounts			0	0	0	_
13	1,105,492	751,157	612,368	TOTAL RESOURCES			967,285	842,015	0	13
14					REQUIREMENTS					14
15				Department (Org. Unit)	Object Classification	Detail				15
	New dept FY1819					Grants, cost-share, and contracted				
16	New dept F11619	177,777	190,000	Conservation Planning Dept.	Materials & Services	services	248,879	214,000	0	16
17	New dept FY1819	342,504	414,603	WeedWise Dept.	Materials & Services	Grants and contracted services	576,000	576,000	0	17
18	0	0	0	District Operations Dept.	Materials & Services	Grants and contracted services	0	0	0	18
19	0	0	0	·			0	0	0	19
20	288,288	0	Cons Svcs Dept discontinued beginning FY 1819	Conservation Services Dept.	Materials & Services	Contracted services				20
21	392,512	119,139	Guidance from DOR: show grants in this Fund as M&S by Dept., not as Special Pymts	Not Allocated to any Dept.	Special Payments	Grants and cost-share				21
						Inter-fund transfer to Conservation				
22	134,000	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Loans Fund				22
23	0	0	0							23
24	814,800	639,420		Total Expenses (See note on line 16)			824,879	790,000	0	
25	290,070	111,737	7,765	UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)			92,406	52,015	0	25
26	622	0	0	Reserved for future expenditure			50,000	0	0	26
27	1,105,492	751,157	612,368	OTAL REQUIREMENTS			967,285	842,015	0	27

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 2020 expenses and to complete multi-year projects/contracts.

Historical Data

Actual 1st

Preceding Year

2017-18

181.548

50,000

10,800

49.349

293.845

63.333

63,333

70,512

160,000

293.845

0

0

0

0

2.148

0

0

0

0

0

0

0

Actual 2nd

Preceding Year

2016-17

134,000

45.624

45.614

1.932

0

0

0

0

0

0

227.171

45.624

45,624

51,547

130,000

227,171

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Revised &

Adopted Budget

Year 2018-19

(Supplemental Budget 4/16/19)

0

0

0

0

200,000 Total Expenses

SPECIAL REVENUE FUND: **CONSERVATION LOANS FUND**

RESOURCES and REQUIREMENTS

RESOURCES

Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from

REQUIREMENTS

Detail

Contracted Services: Conservation

Contracted Services: Residential

septic repair loans to borrowers

loans to borrowers

Loans to borrowers

Debt Service (long-term debt) Repayment of DEQ CWSRF loans

Object Classification

Materials & Services

Special Payments

Interfund transfers

100.101 UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)

236,206 Beginning fund balance: Working capital (accrual basis)

0 Disbursements from DEQ CWSRF loan # R22405: Conservation loans

75,000 Disbursements from DEQ CWSRF loan # R22407: Conservation loans

100,000 Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans

0 start of loan program through 6/30/16

35.513 Loans: principal received from borrowers

3.382 Loans: interest received from borrowers

Department (Org. Unit)

100,000 | Conservation Planning Dept. | Materials & Services

0 Interest from bank accounts

450,101 TOTAL RESOURCES

100,000 District Operations Dept.

0 Not Allocated to any Dept.

0 Not Allocated to any Dept.

0 Not Allocated to any Dept.

150,000 Reserved for future expenditure

450.101 TOTAL REQUIREMENTS

0 Transferred from General Fund



0

0

0

588.206

150.000

150,000

0

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0

0

300,000

138,206

150,000

588.206

Page 11 4/26/2019

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Budget for Fiscal Year 2019-20 Proposed by Budget Revised/Approved by Adopted by Officer **Budget Committee** Governing Body 239.206 250,206 0 0 0 0 0 0 0 4 0 0 0 5 150.000 150,000 0 6 125,000 125,000 0 62.000 62.000 0 8 12.000 12.000 0 9 0 0 10

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599.206

150.000

150,000

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300,000

149,206

150,000

599.206

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 (\$134,000) were transferred into 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 2020 expenses and to complete multi-year projects/contracts.

SPECIAL REVENUE FUND: WORKING LANDS LEGACY FUND



Page 12

				WORKING LANDS LEGACT FUND			Good dirt. Clean water.		4/26/2019	
		Historical Da	nta				Budg	jet for Fiscal Year	r 2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1					RESOURCES					1
2	57,686	31,433	32,849	Beginning fund balance: Working capital (accrual basis)			142,495	669,849	0	2
3	0	0		Earning from temporary inv			0	0	0	3
4	0	0		Transferred from General F	und		0	0	0	4
5	0	1,055	-,	Interest				0	0	5
6	0	0		onations to acquire/maintain land and/or conservation easements			0	0	0	6
7	0	0	·		rants to acquire/maintain land and/or conservation easements			0	0	
8	0	0	·	Loans to acquire/maintain I	pans to acquire/maintain land and/or conservation easements			0	0	
9	0	0	0				0	0	0	_
10	0	0	0				0 142,495	669.849	0	
11	57,686	32,488	2,040,849	TOTAL RESOURCES	OTAL RESOURCES				0	
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	35,898	0	50,000	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	0	0	0	15
16	17,355	0	2.000	Land Management Dept.	Materials & Services	Land/easement stewardship & improvements	0	0	0	16
17	0	0			Debt Service	Loan principal & interest	0	0	0	
18	0	0	0	·	Transfer to GF	Grant rovd in FY1819 for Eagle Creek acquisition	0	550,000	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	53,253	0		otal Expenses			0	550,000	0	22
23	4,433	32,488	·	JNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)			42,495 100,000	19,849	0	
24	0	0			Reserved for future expenditure			100,000	0	
25	57,686	32,488	2,040,849	TOTAL REQUIREMENTS	TAL REQUIREMENTS			669,849	0	25

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

D WATER Page 13

RESERVE FUND: Building Reserve Fund

FORM LB-11

REVIEWED/CONTINUED March 21, 2017

CONSERVATION
DISTRICT
Good dirt. Clean water.

	This reserve fund mu	st be reviewed again, a by 2027	and continued, or abolished,		Building Reserve F	und	DISTRIC Good dirt. Clean		4/26/2019	Ī
		Historical Data		following specified purpose:		2007, and renewed in 2017, for the ting, remodeling, or making capital CSWCD	Bu	dget for Fiscal Yea	· 2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RES	RESOURCES and REQUIREMENTS				Adopted by Governing Body	
1					RESOURCES		2,517,547	2,595,547		1
2	117,768	3,131		<u> </u>	eginning fund balance: Working capital (accrual basis)				0	
3	0	0			arning from temporary investments				0	
4	0	125,000			ansferred from General Fund				0	
5	1,928	3,430			terest				0	
6	0	0	5,500,000	Long-term debt proceeds			0	0	0	
7	0	0	0	Sale of property			0	0	0	
8	0	0	0				0	0	0	
9	119,696	131.561	U	TOTAL RESOURCES			2,525,547	2,603,547	0	
_	119,090	131,361	5,649,695	TOTAL RESOURCES	REQUIREMENTS		2,323,347	2,003,347	U	11
11				Department (Org. Unit)	Object Classification	Detail				12
12				Department (Org. Omt.)	Object Glassification	Build facilities, improve real				12
13	6,127	0	2 500 000	District Operations Dept.	Capital Outlay	property, related costs	2,517,547	2,567,547	0	13
10	0,127		2,000,000	Biotrict Operations Bept.	Capital Callay	Build facilities, improve real	2,017,047	2,001,041		10
14	92,956	101,704	517.348	District Operations Dept.	Materials & Services	property, related costs	8,000	8,000	0	14
15	0	0		District Operations Dept.	Materials & Services	General costs	0	0	0	
16	0	0		District Operations Dept.	Materials & Services	Bank fees	0	0	0	16
17	0	0	0	Not Allocated to any Dept.	Debt Service	CRC Bldg Ioan P&I: Zions Bank	0	0	0	17
19	0	0	0	Not Allocated to any Dept.	Debt Service	Ĭ i	0	0	0	19
20	99,083	101,704	3,054,348	Total Expenses				2,575,547	0	20
21	20,612	29,857	2,595,547	UNAPPROPRIATED ENDIN	IG FUND BALANCE (funds	needed from July-Nov 2020)	0	28,000	0	21
22	0	0		Reserved for future expendit	,	,	0	0	0	22
23	119,696	131,561	5,649,895	TOTAL REQUIREMENTS			2,525,547	2,603,547	0	

BUDGET WORKSHEETS



FORM LB-20 Worksheet

RESOURCES GENERAL FUND

Worksheet



								\neg
		Historical Dat	ta		Bud	get for Fiscal Year	2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RESOURCES	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1	938,085	1,311,274	1,311,274	Beginning fund balance: Working capital (accrual basis)	1,880,833	1,620,843		1
2		0		Previously levied taxes estimated to be received				2
3								3
4				OTHER RESOURCES				4
5	0	0		Transfers in to GF from other Funds		550,000		5
6	22,142	33,674	,	Interest income	40,000	40,000		6
7	0	0	0	Grant income to General Fund				7
8	296	2,476	0	CWMA Pull Together	9,700	9,700		8
9	50,900	54,942	54,942	OWEB/ODA grant: SOW	50,000	50,000		9
10	21,774	23,546	23,546	OWEB/ODA grant: District Operations & Admin	47,000	47,000		10
11	0		0	Reimbursements				11
12	1,475	2,850	4,025	Rental/donations received re: farm equipment lent out	4,500	4,500		12
13	15,925	16,650	21,250	WeedWise Coop Weed Mgmt Area partners: 4 County	33,750	33,750		13
14	12,625	12,000	12,500	WeedWise Coop Weed Mgmt Area partners: Col Gorge	24,000	24,000		14
15	0	5,000	5,000	WeedWise CWMA partner: BLM for Col Gorge CWMA	5,000	5,000		15
16	335,368	0	0	WeedWise CRISP partner: PGE grant	0	0		16
17	22,000	10,000		WeedWise CRISP partner: BLM	2,500	2,500		17
18	30,000	30,000		WeedWise CRISP partner: Metro	15,000	15,000		18
19	0	0		WeedWise Sandy Basin (SBVRC) partner: BLM	2,500	2,500		19
20	0	0		Clackamas River Water Providers MOA				20
21	0	0	_	OACD/NOWC	0	0		21
22	0			Federal grant: NRCS EQIP NWQI Molalla	0	0		22
23	0		652	Sale of equipment/vehicles	0	0		23
24	0			Placeholder				24
25	1,450,590	1,502,412	1,661,409		2,114,783	2,404,793	0	25
26			2,374,581	Taxes necessary to balance	2,425,998	2,432,034		26
27	2,113,969	2,285,388		Taxes collected in year levied				27
28	3,564,559	3,787,800	4,035,990	TOTAL RESOURCES	4,540,781	4,836,827	0	28

FORM LB-10 Worksheet SPECIAL REVENUE FUND

Page 10 W

Conservation Grants Fund

Clackamas SWCD

Worksheet

This is a special fund

4/26/2019

		Historical Data					Р.,	dget for Fiscal Yea	× 2010 20	
		nistoricai Data					ьu	uget for Fiscal Tea	r 2019-20	
	Actual 2nd Preceding Year 2016- 17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RES	OURCES and REQUIR	EMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1					RESOURCES					1
2	507,878	290,070	153,618	Beginning fund balance: Workin	g capital		246,035	55,765		2
3	490,882	384,875	400,000	Transferred from General Fund			400,000	465,000		3
11				Prior Grants transferred from Ge	Grants transferred from General Fund: WeedWise PGE			120,000		11
8	New item in FY1819	15,000		WW BLM grant			10,000	10,000		8
10	0		0	USFS Sandy			24,375	24,375		10
				USFS CRISP			61,875	61,875		Ш
12				NRCS Assignment of Payment			0			12
13			0	USFS retained receipts			90,000	90,000		13
				Other federal grants			0			Щ.
				SEP funds for projects			0			Щ.
4	10,000	11,232	1,338	OWEB Small Grants (combined) revenue for this FY		0			4
	00.700	22.222		Other State of Oregon grants			0	0		_
5	96,732	20,000	0	Local grant: WeedWise Metro g	rant: CRBC contracted svcs		15,000	15,000		5
-		11.000	05.400	Other local grants			0	0		+-
7	New item in FY1819	14,980		Other grants			0	0		7
9	0	15,000	U	Milk Creek-Mulino			0	0		9
14	1,105,492	751,157	640.260	Interest from bank accounts TOTAL RESOURCES			967,285	842,015	0	
15	1,105,492	751,157	612,366	TOTAL RESOURCES	REQUIREMENTS		967,265	042,015		14
16				Department (Org. Unit)	Object Classification	Detail				16
10				Department (Org. Onit)	Object Classification	Grants and cost-share to				10
17	New dept FY1819	26,990	100 000	Conservation Planning Dept.	Materials & Services	Cooperators (projects)	245,879	211,000		17
18	New dept FY1819	14,194		Conservation Planning Dept.	Materials & Services	Grants to Partners (projects)	3,000	3,000		18
19	New dept FY1819	136,593		Conservation Planning Dept.	Materials & Services	Contracted services	3,000	3,000		19
20	New dept FY1819	58,514	,	WeedWise Dept.	Materials & Services	Grants to Partners (projects)	0	0		20
21	New dept FY1819	283,990		WeedWise Dept.	Materials & Services	Contracted services	576,000	576,000		21
-	0	263,990	,	District Operations Dept.	Materials & Services		576,000	576,000		22
22	0	0				Grants to Partners (projects)				_
23	0	0	0	District Operations Dept.	Materials & Services	Contracted services				23 24
25	193,220	0		Conservation Services Dept.	Materials & Services	Contracted convince		ļ		25
-		0	Cons Svcs Dept discontinued beginning	Conservation Services Dept. Conservation Services Dept.	_	Contracted services				25
26	0	0	FY 1819	•	Materials & Services	Milk Creek Meadowbrook project				26
27	95,068	0		Conservation Services Dept.	Materials & Services	CRISP partnership				27
28	194,319	32,251	Guidance from DOR:	Not Allocated to any Dept.	Special Payments	Grants and cost-share to Cooperators				28
28	194,319	32,231	show grants in this Fund	Not Allocated to any Dept.	Special Payments	Cooperators	-			28
			as M&S by Dept., not as Special Pymts							
29	198,193	86,888	oposiari yiilio	Not Allocated to any Dept.	Special Payments	Grants to Partners				29
30	134,000	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-fund transfer to Conservation Loans Fund				30
	0	0		,						1
31	814.800	639.420	604 603	Total Evnances (See note on li	ne 16)		824.879	790.000	•	31
	290,070	111,737		Total Expenses (See note on line 16)			92.406	7 90,000 52.015	_	
33				UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)			92,406 50,000	- ,	-	
34	622	0			eserved for future expenditure			0	0	
35	1,105,492	751,157	612,368	TOTAL REQUIREMENTS			967,285	842,015		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 (\$134,000) that had accumulated in the old Conservation Fund were transferred out of this Fund 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 2020 expenses and to complete multi-year projects/contracts.

FORM LB-10 Worksheet

SPECIAL REVENUE FUND

Clackamas SWCD

Conservation Loans Fund
Worksheet

This is a special fund

4/26/2019

Page 11 W

				-					4/26/2019	—
		Historical Data	1				Buaç	get for Fiscal Year	2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RI	RESOURCES and REQUIREMENTS			Revised/Approved by Budget Committee	Adopted by Governing Body	
1					RESOURCES					1
2	0	181,548	236,206	Beginning fund balance: Wo			239,206	250,206		2
						loan Borrower repayments made				
3	134,000	0		from start of loan program th						3
4	0	0		Transferred from General Fu		ation loops	0			4
5 6	45,624 0	50.000			WSRF Ioan # R22405: Conserv WSRF Ioan # R22406: Residen		150,000	150.000		5
7	0	10,800			WSRF loan # R22400: Residen		125,000	125,000		7
8	45,614	49.349		Conservation loans: principa		ation loans	50.000	50,000		8
9	1,932	2,148		Conservation loans: interest	5,000	5,000		9		
10	0	0			orincipal recv'd from borrowers		12,000	12,000		10
11							7,000	7,000		11
12			0	Interest from bank accounts						12
13	0									13
14	0									14
15	0									15
16 17	227,171	293,845	450 101	TOTAL RESOURCES			588,206	599,206	0	16 17
18	221,171	233,043	430,101	TOTAL REGOOKGES	300,200	333,200		18		
19				Department (Org. Unit)	REQUIREMENTS Object Classification	Detail				19
20			100,000	Conservation Planning Dept	.Materials & Services	Contracted Services: Conservation loans to borrowers	150,000	150,000		20
21				District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	150,000	150,000		21
22	45,624	13,333	0	Not Allocated to any Dept.	Special Payments	Conservation loans to borrowers	0			22
23	0	50,000	0	Not Allocated to any Dept.	Special Payments	Septic repair loans to borrowers	0			23
24	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22405: principal + interest + fees DEQ CWSRF loan # R22406:	0			24
25	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	principal + interest + fees				25
26		0		Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22407: principal + interest + fees				26
27	0	0	0	Not Allocated to any Dept.	Interfund transfers					27
28										28
29 30										29 30
31	45,624	63,333	200.000	Total Expenses	1	l	300,000	300,000	0	
32	51,547	70,512			NAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)			149,206	0	
33	130,000	160,000	150,000 Reserved for future expenditure				138,206 150,000	150,000		33
		293,845	·	TOTAL REQUIREMENTS						

FORM LB-10 Worksheet

SPECIAL REVENUE FUND

Page 12 W

Working Lands Legacy Fund

	Historical Data				Worksheet				4/26/2019	
		Historical Da	ta		Workshoot		Clackamas SW	dget for Fiscal Yea		
F	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	RES	OURCES and REQU	IREMENTS		Revised/Approved by Budget Committee		
1					RESOURCES					1
2	57,686	31,433	32,849	Beginning fund balance: Wo	rking capital (accrual basis	s)	142,495	669,849		2
3	0	0	0	Earning from temporary inve	stments					3
4	0	0	0	Transferred from General Fu	ınd					4
5	0	1,055	8,000	Interest						5
6	0				ns to acquire/maintain land and/or conservation easements					6
7	0	0			acquire/maintain land and/or conservation easements					7
8	0	0	1,300,000	Loans to acquire/maintain la	to acquire/maintain land and/or conservation easements					8
9										9
10	57.000	00.400	0.040.040	TOTAL DESCUESES			440.405	000 040		10
11	57,686	32,488	2,040,849	TOTAL RESOURCES	DECUIDEMENT		142,495	669,849	0	
12				Department (Over Heit)	REQUIREMENTS	Detail				12
13				Department (Org. Unit)	Object Classification	Acquisition of land for conservation				13
14	0	0	1,300,000	Land Management Dept.	Capital Outlay	& conservation easements	0	0		14
15	35,898	0	50,000	Land Management Dept.	Materials & Services	Transaction fees, recording of easements, surveys, legal fees, bank fees	0	0		15
						Land/easement stewardship &				
16	17,355	0		Land Management Dept.	Materials & Services	improvements	0	0		16
17	0	0	11,000	Not Allocated to any Dept.	Debt Service		0	0		17
18				Land Management Dept.	Transfer to GF	Grant rcvd in FY1819 for Eagle Creek acquisition		550,000		18
19 20										19 20
21										21
22	53,253	0	1.363.000	Total Expenses	<u> </u>	1	0	550,000	0	
23	4,433	32,488		•	IG FUND BALANCE (fund	ds needed from July-Nov 2020)	42,495	19,849	0	_
24	0	02,100		Reserved for future expendit			100,000	100,000		24
25	57,686	32,488	·	TOTAL REQUIREMENTS	•			669,849	0	_

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

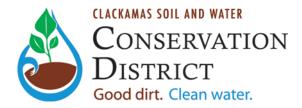
Year this reserve fund will be reviewed to be continued or abolished. Date can not be more that 10 years after establishment.

 REVIEW YEAR : 2027

 Clackamas SWCD
 4/26/2019

	making capital impro	overnerits to property	OI COWCD	1			Ciackailias 544C		4/20/2019	
		Historical Data					Bud	get for Fiscal Year 2	2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Supplemental Budget 4/16/19)	F	RESOURCES and REQUIR	EMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1					RESOURCES					1
2	117,768	3,131	24,895	Beginning fund balance: Wo	rking capital (accrual basis)		2,517,547	2,595,547		2
3		0		Earning from temporary inve						3
4	0	125,000		Transferred from General Fu	nd		8,000	0		4
5	1,928	3,430		Interest	lebt proceeds			8,000		5
6	0	0		Long-term debt proceeds						6
7		0	0	Sale of property						7
8										8
9										9
10	119,696	131,561	5,649,895	TOTAL RESOURCES			2,525,547	2,603,547	0	10
11					REQUIREMENTS					11
12				Department (Org. Unit)	Object Classification	Detail				12
13	6,127	0	2,500,000	District Operations Dept.	Capital Outlay	Build facilities, improve real property, related costs Build facilities, improve real	2,517,547	2,567,547		13
14	92,956	101,704	517.348	District Operations Dept.	Materials & Services	property, related costs	8,000	8,000		14
15	0	0		District Operations Dept.	Materials & Services	General costs	0	0		15
16	0	0	37,000	District Operations Dept.	Materials & Services	Bank fees				16
17	0	0		Not Allocated to any Dept.	Debt Service		0	0		17
19	0	0	0	Not Allocated to any Dept.	Debt Service					19
20	99,083	101,704	3,054,348	Total Expenses				2,575,547	0	20
21	20,612	29,857	2,595,547	UNAPPROPRIATED ENDIN	G FUND BALANCE (funds	needed from July-November 2020)	0	28,000	0	21
22	0	0		Reserved for future expendit	ure		0	0	0	22
23	119,696	131,561	5,649,895	TOTAL REQUIREMENTS	l e e e e e e e e e e e e e e e e e e e			2,603,547	0	23

BUDGET HISTORICAL SHEETS



Page 3 H

GENERAL FUND SUMMARY OF REQUIREMENTS HISTORY



2		Historical Data				Good dirt. Clean water. 4/26/2019		•	-
Application			Historical Data		By Object Classification: Historical Data	Budç	get for Fiscal Yea	ır 2019-20	
Salaries, wages, benefits		Preceding Year		Budget Year 2018-19 (Incl. Supp Budget	REQUIREMENTS		by Budget		
1	1				PERSONNEL SERVICES				1
193,044	2	1,079,798	0		Salaries, wages, benefits				2
Comparation	3				Payroll liabilities (District share of taxes)				3
Second Process Common of Second Process Co	4	193,044	0		1 /				4
Temporary employees & Interns	5	0	0	See Page 3: General	Deferred compensation - Employer contribution				5
1	6	0	0	Fund Summary of					6
1	7	0	0						7
10	8			Object Classification					8
Total FTE count for FY 18-19 is 15-4	9								9
13 10.4.419 99.9.25	_								10
13 104.419 99.925 14 50.969 104.27 123.307 16 99.54 134.25 17 99.54 134.25 17 99.55 180.25 180.25 18 13.147 12.985 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 37.863 19 29.8865 29.8865 29.8865 29.8865 29.8865 29.8865 20.886	-	13.50	15.50						11
14 50,696 10,427 19,7679 123,307 12,088 13,7679 12,088 13,76	-								12
15 97.679 123,307 123,307 123,307 123,307 123,307 123,307 123,307 123,307 123,307 123,307 123,307 123,308 123,307 123,308 123,308 123,308 123,308 123,308 123,308 123,308 123,309									13
16 9.954 13.425	-		,						14
19									15
18 28.865 37.863 58.965 59.06 59.00 7	_	,							16
19	-								
Fund Summary of Fund Summary of Sape Page 3: GF Summary of S				Soo Page 3: Conoral					18
2	-	,		Fund Cummons of					19
22 16,971 20,522 3 27,073 13,297 24 24 24 24 24 24 26 8,700 0 26 8,700 0 27 436,723 346,513 28 29 0 0 0 31 3,530 8,759 32 28,769 3,330 35,191 12,089 36 0 0 0 38 0 0 0 38 0 0 0 38 0 0 0 0 38 0 0 0 0 38 0 0 0 0 0 0 0 0 0				Requirements by					20
24				Object Classification					21
24	_	,		,					22
Bank fees, interest paid Scholarships 2 2 2 3 3 3 3 5 5 5 2 2 3 3 3 3 5 5 5 5 5 5									23
Scholarships	_								24
28	-								25
28									26
29	-	436,723	346,513						
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 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 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 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 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 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 See Page 3: GF See Page 3: GF Summary of Requirements by Object Classification See Page 3: GF See		0	0						
See Page 8 H: General Fund Requirements by Dept Historical Data Requirements by History: Land Mgmt Dept Historical Data Hi				See Page 3: GF					
32 28.769 3.330 Object Classification Object									
33 35,191 12,089	_	,			• •				
34 0 0 0 0 3 3 3 0 0 0				Object Classification					32
35	-	33,191	12,009						33
36	-	0	0		DEBT SERVICE				
37				See Page 3: GF					36
38									37
39 0 0 0 TOTAL DEBT SERVICE 3 3 4 4 4 0 158,877 See Page 8 H: General Fund Requirements History: Land Mignt Dept Historical Data 6,000 4 4 0 0 0 4 4 0 0	-								38
40				Object Classification	TOTAL DEBT SERVICE				39
41	-		Ţ						40
See Page 8 H: General Fund Requirements History: Land Migmt Dept Historical Data	_	n	158 877						41
See Page 3: GF Summary of Requirements by Object Classification Scholarships Scholarship	7.	-	100,011		orania to i difficio				H
Requirements History: Land Mgmt Dept Historical Data G,000 Gequirements by Object Classification Scholarships Sc									
History: Land Mgmt Dept Historical Data 6,000 Object Classification Scholarships 44 Object Classification Object				See Page 3: GF					
A				Summary of					
43			2 22 -						
44	-			Object Classification	Scholarships				42
45 0 164,877 TOTAL SPECIAL PAYMENTS 4	-								43
46 INTERFUND TRANSFERS 44 47 490,882 384,875 Transfers to Conservation Grants Fund 45 48 0 0 See Page 3: GF Summary of Requirements by Object Classification Transfers to Conservation Loans Fund 46 50 0 125,000 Object Classification Transfers to Working Lands Legacy Fund 46 51 490,882 509,875 Total Interfund Transfers 55 52 0 0 OPERATING CONTINGENCY 55 53 0 0 See Page 3: GF Ending balance (prior years) Ending balance (prior years) 55					TOTAL OREGIAL BANGENTO				44
47 490,882 384,875 Transfers to Conservation Grants Fund 4 48 0 0 See Page 3: GF Summary of Requirements by Object Classification Transfers to Conservation Loans Fund 44 50 0 125,000 Object Classification Object Classification Transfers to Building Reserve Fund 55 52 0 0 OPERATING CONTINGENCY 55 53 0 0 See Page 3: GF Ending balance (prior years) Ending balance (prior years) 55	_	0	164,8//						45
48 0 0 See Page 3: GF Summary of Pacquirements by Object Classification Transfers to Conservation Loans Fund 44 50 0 125,000 Object Classification Transfers to Working Lands Legacy Fund 55 51 490,882 509,875 Total Interfund Transfers 55 52 0 0 OPERATING CONTINGENCY 55 53 0 0 See Page 3: GF Ending balance (prior years) 55		400 000	004.0==						46
Summary of Summary of Requirements by Object Classification Summary of				See Page 2: CE					47
49 0 0 Requirements by Object Classification Transfers to Working Lands Legacy Fund 49 50 0 125,000 Object Classification Transfers to Building Reserve Fund 51 490,882 509,875 52 0 0 0 OPERATING CONTINGENCY 53 0 0 See Page 3: GF Ending balance (prior years) 55 56 57 58 59 59 59 59 59 59 59	-								48
50	-				<u> </u>				49
52 0 0 0 OPERATING CONTINGENCY 53 0 0 See Page 3: GF Ending balance (prior years) 55 Ending balance (prior years)									50
53 0 0 See Page 3: GF Ending balance (prior years)	-	· ·	,						51
53 0 0 See Page 3: GF Summary of See Page 3: GF	-			0 0					52
54 805,259 867,256 Requirements by Object Classification UNAPPROPRIATED ENDING FUND BALANCE St. Security of the property of the	53				<u> </u>				53
55 438,270 249,118 Object Classification Reserved for future expenditure TOTAL REQUIREMENTS 55 56 3,564,559 3,706,529 57 57 57 57 57 57 57 5	54			Requirements by					54
56 3,564,559 3,706,529 TOTAL REQUIREMENTS	55	438,270	249,118		Reserved for future expenditure				55
	56	3,564,559	3,706,529		TOTAL REQUIREMENTS				56

	FORM LB-30			GENERAL FUND REQUIREMENTS			Page 4 H	
				HISTORY	Clackamas SV	VCD	4/26/2019	1
		Historical Data	1	District Operations Dept: Historical Data	Budg	et for Fiscal Yea	r 2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Incl. Supp Budget 9/18/18)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	291,945			Salaries and wages				2
3	78,967			Payroll liabilities (District share of taxes)				3
4	56,296			Employee benefits				4
5	Incl. in line 2	0	See Page 4: General	Deferred compensation - Employer contribution				5
6	0	0	Fund Requirements	Temporary Employees & Interns				6
7	Incl. in line 2	0	Allocated To District	COLAs and merit increases for staff (incl taxes & def comp)				7
8	0	0	Operations Dept.	Compensated absences (annual leave)				8
9	0			Salary adjustments (includes related taxes & def comp)				9
10	427,208	0		TOTAL PERSONNEL SERVICES				10
11	4.00	4.00		Total FTE				11
12				MATERIALS AND SERVICES				12
13	40,158	59,754		Contracted services				13
14	750	6,302		Partner support				14
15	96,352	103,420		Occupancy: Rent, utilities, telecomm, storage, maint.				15
16	5,608	9,138		Fuel/maint/repair of District vehicles/equipment				16
17	1,656	128		Meetings, workshops, events				17
18	5,532	12,968		Insurance				18
19	11,436	18,715	See Page 4: General	Supplies & non-capitalized equipment				19
20	8,663	368	Fund Requirements Allocated To District	Printing, publication				20
21	29,900	2,802	Operations Dept.	Dues, subscriptions, licenses				21
22	11,855	12,173	- p	Staff & Director training				22
23	19,288	4,309		Staff & Director expenses				23
24	24	0		Volunteer/Board/staff/cooperator recognition				24
25	3,097	0		Bank fees, interest paid				25
26	200	0		Scholarships				26
27	234,519	230,077		TOTAL MATERIALS AND SERVICES				27
28				CAPITAL OUTLAY				28
29	2,892		See Page 4: General	Office equipment				29
30	0		Fund Requirements	Field equipment				30
31	28,769	3,330	Allocated To District	Vehicles				31
32	31,661	3,330	Operations Dept.	TOTAL CAPITAL OUTLAY				32
33	693,388	233,407		DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS				33

FORM LB-30	GENERAL FUND REQUIREMENTS	Page 5,6,7 H
	HISTORY	Claskamas SWCD

				HISTORY	Clackamas S	SWCD	4/26/2019	T
	Н	istorical Data		Conservation Services Dept: Historical Data	Bud	get for Fiscal Ye	ar 2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Incl. Supp Budget 9/18/18)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES				1
2	787,853			Salaries and wages				2
3	6,426			Payroll liabilities (District share of taxes)				3
4	136,747			Employee benefits				4
5	Incl. in line 2	Incl. in line 2		Deferred compensation - Employer contribution				5
6	0			Temporary employees & interns				6
7	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	931,026	0		TOTAL PERSONNEL SERVICES				10
11	11.50	11.50	Beginning with FY 1819, the Conservation	Total FTE				11
12			Services Dept is	MATERIALS AND SERVICES				12
13	49,711	28,454	discontinued, and is	Contracted services				13
14	49,946	4,125		Partner support				14
15	786	19,887	following departments:	Occupancy: Rent, utilities, telecomm, storage, maint.				15
16	4,138	0	Conservation Planning Dept, WeedWise Dept,	Fuel/maint/repair of District vehicles/equipment				16
17	8,196	674	and Education &	Meetings, workshops, events				17
18	7,615	0	Outreach Dept.	Insurance				18
19	17,429	17,508		Supplies & non-capitalized equipment				19
20	14,622	6,222	General Fund	Printing, publication				20
21	13,059	640	Requirements Allocated To a	Dues, subscriptions, licenses				21
22	5,117	8,349	Department for the	Staff & Director training				22
23	7,715	8,914	relevant department.	Staff & Director expenses				23
24	0	0		Volunteer/cooperator recognition				24
25	0	0		Bank fees, interest paid				25
26	0	0		Scholarships				26
27	178,334	94,773		TOTAL MATERIALS AND SERVICES				27
28				CAPITAL OUTLAY				28
29	0	0		Office equipment				29
30	3,530	0		Field equipment				30
31	0	0		Vehicles				31
32	3,530	0		TOTAL CAPITAL OUTLAY				32
33	1,112,890	94,773		CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS				33

	FORM LB-30			GENERAL FUND REQUIREMENTS			Page 8 H	
				HISTORY	Clackamas SV	NCD	4/26/2019	<u> </u>
	H	listorical Data		Land Management Dept: Historical Data	Budg	get for Fiscal Ye	ar 2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Incl. Supp Budget 9/18/18)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	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	See Page 8: General	Deferred compensation - Employer contribution				5
6		0	Fund Requirements	Temporary employees & interns				6
7		0	Allocated To Land	COLAs and merit increases for staff (incl taxes & def comp)				7
8		0	Management Dept.	Compensated absences (annual leave)				8
9		0		Salary adjustments (includes related taxes & def comp)				9
10	0	0		TOTAL PERSONNEL SERVICES				10
11	0.00	0.00		Total FTE count for FY 18-19 is 0.0				11
12				MATERIALS AND SERVICES				12
13	14,551	11,717		Contracted services				13
14				Partner support				14
15	541			Occupancy: Rent, utilities, telecomm, storage, maint.				15
16	208	4,287		Fuel/maint/repair of District vehicles/equipment				16
17				Meetings, workshops, events				17
18				Insurance				18
19	0	1,640		Supplies & non-capitalized equipment				19
20			See Page 8: General	Printing, publication				20
21		3,945		Dues, subscriptions, licenses				21
22			Allocated To Land	Staff & Director training				22
23	70	74	Management Dept.	Staff & Director expenses				23
24				Volunteer/cooperator recognition				24
25				Bank fees, interest paid				25
		Moved to "Not Allocated to Any Dept: Special						
26	8,500	Payments"		Scholarships				26
27	23,870	21,663		TOTAL MATERIALS AND SERVICES				27
28				CAPITAL OUTLAY				28
29			See Page 8: General	Office equipment				29
30	0	8,759	Fund Requirements	Land				30
31			Allocated To Land	Vehicles				31
32	0	8,759	Management Dept.	TOTAL CAPITAL OUTLAY				32
33	23,870	30,422	0	LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS				33

FORM LB-30 Page 9 H

	I OKWI ED-30			GENERAL FUND REQUIREMENTS HISTORY			ragesii	
				GENERAL FUND REQUIREMENTS HISTORY	Clackamas S	SWCD	4/26/2019	
		Historical Data		Not Allocated to Any Department: Historical Data	Bud	get for Fiscal Yea	r 2019-20	
	Actual 2nd Preceding Year 2016-17	Actual 1st Preceding Year 2017-18	Revised & Adopted Budget Year 2018-19 (Incl. Supp Budget 9/18/18)	REQUIREMENTS	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES Not Allocated				1
2			0 0	Salaries, wages, benefits				2
3	0	0	See Page 9: General Fund Requirements Not	TOTAL PERSONNEL SERVICES				3
4			Allocated to a Dept					4
5				MATERIALS AND SERVICES Not Allocated				5
6				Contracted services				6
7			See Page 9: General	Occupancy: Rent, utilities, telecomm, storage, maint.				7
8				Supplies				8
9			Allocated to a Dept	Training and travel				9
10	0	0	1	TOTAL MATERIALS AND SERVICES				10
11				CAPITAL OUTLAY Not Allocated				11
12				Equipment				12
13			See Page 9	Vehicles				13
14	0	0	1	TOTAL CAPITAL OUTLAY				14
15				DEBT SERVICE Not Allocated				15
16		0						16
17		-	See Page 9: General					17
18			Fund Requirements Not					18
19			Allocated to a Dept					19
20	0	0		TOTAL DEBT SERVICE				20
21				SPECIAL PAYMENTS Not Allocated				21
22		158,877		Grants to Partners				22
23	See Page 8 H: General Fund Requirements History: Land Mgmt Dept Historical Data	6,000	See Page 9: General Fund Requirements Not Allocated to a Dept	Scholarships				23
24		0,000	1	Controlling				24
25			1					25
26	0	164,877	1	TOTAL SPECIAL PAYMENTS				26
27		10-1,077		INTERFUND TRANSFERS				27
28	490,882	384,875		Transfers to Conservation Grants Fund				28
29	0	0	1	Transfers to Conservation Loans Fund				29
30	0	0	1	Transfers to Working Lands Legacy Fund				30
31	0	125,000	1	Transfers to Building Reserve Fund				31
32	490,882	509.875	See Page 9: General	TOTAL INTERFUND TRANSFERS				32
33	,502	222,010	Fund Requirements Not	OPERATING CONTINGENCY				33
34			Allocated to a Dept	Ending balance (prior years)				34
35	805,259	867,256		UNAPPROPRIATED ENDING FUND BALANCE				35
30	420.270	240 110	1	Described to the control of the bacanton				33

Reserved for future expenditure
TOTAL REQUIREMENTS NOT ALLOCATED

867,256 249,118

1,791,126

438,270 1,734,411