



CLACKAMAS SOIL AND WATER

CONSERVATION  
DISTRICT

Good dirt. Clean water.

# Clackamas SWCD Budget: FY 2019-2020

## Proposed budget #2: April 30, 2019

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### 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.

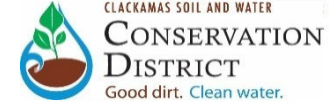
### Structure of the budget:

- 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.
  - 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**



4/26/2019

Historical Data				RESOURCE DESCRIPTION	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)			Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				<b>RESOURCES</b>				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				<b>OTHER RESOURCES</b>				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	0	Reimbursements	0	0	0	11
12	1,475	2,850	4,025	Rental/donations received re: farm equipment lent out	4,500	4,500	0	12
13	415,918	73,650	83,750	Support from Partners: WeedWise (combined)	82,750	82,750	0	13
14	0	0	0	Support from Partners: other program work (combined)	0	0	0	14
15	0	0	147,220	Federal grant: NRCS EQIP NWQI Molalla	0	0	0	15
16	0	0	652	Sale of equipment/vehicles	0	0	0	16
17	0	0	0	Placeholder	0	0	0	17
18	<b>1,450,590</b>	<b>1,502,412</b>	<b>1,661,409</b>	Total resources, except taxes to be levied	<b>2,114,783</b>	<b>2,404,793</b>	<b>0</b>	18
19	0	0	2,374,581	Taxes necessary to balance	2,425,998	2,432,034	0	19
20	2,113,969	2,285,388	0	Taxes collected in year levied	0	0	0	20
21	<b>3,564,559</b>	<b>3,787,800</b>	<b>4,035,990</b>	<b>TOTAL RESOURCES</b>	<b>4,540,781</b>	<b>4,836,827</b>	<b>0</b>	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. 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



4/26/2019

Historical Data			By Department, and Not Allocated to Any 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				<b>PERSONNEL SERVICES</b>				1
2	427,208	0	509,370	District Operations Department	449,046	449,046	0	2
3	<i>Included in Line 7</i>	<i>Included in line 7</i>	510,000	Conservation Planning Department	638,727	638,727	0	3
4	<i>Included in line 7</i>	<i>Included in line 7</i>	340,000	WeedWise Department	369,619	369,619	0	4
5	<i>Included in line 7</i>	<i>Included in line 7</i>	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	<i>Conservation Services Department</i>				7
8	0	0	0	Not Allocated to Any Department	0	0	0	8
9	<b>1,358,234</b>	<b>0</b>	<b>1,544,370</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,660,859</b>	<b>1,660,859</b>	<b>0</b>	9
10	<b>13.50</b>	<b>15.50</b>	<b>15.40</b>	TOTAL FTE count for FY 18-19 is 15.4	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>	10
11				<b>MATERIALS AND SERVICES</b>				11
12	234,519	230,077	147,000	District Operations Department	177,550	173,416	0	12
13	<i>Included in line 17</i>	<i>Included in line 17</i>	60,000	Conservation Planning Department	129,000	129,000	0	13
14	<i>Included in line 17</i>	<i>Included in line 17</i>	40,300	WeedWise Department	24,209	24,209	0	14
15	<i>Included in line 17</i>	<i>Included in line 17</i>	89,124	Education & Outreach Department	55,010	55,010	0	15
16	23,870	21,663	69,300	Land Management Department	48,300	48,300	0	16
17	178,334	94,773	0	<i>Conservation Services Dept.</i>				17
18	0	0	141,448	Not Allocated to Any Department	132,000	132,000	0	18
19	<b>436,723</b>	<b>346,513</b>	<b>547,172</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>566,069</b>	<b>561,935</b>	<b>0</b>	19
20				<b>CAPITAL OUTLAY</b>				20
21	31,661	3,330	0	District Operations Department	0	0	0	21
22	<i>Included in line 26</i>	<i>Included in line 26</i>	0	Conservation Planning Department	0	0	0	22
23	<i>Included in line 26</i>	<i>Included in line 26</i>	0	WeedWise Department	0	0	0	23
24	<i>Included in line 26</i>	<i>Included in line 26</i>	0	Education & Outreach Department	0	0	0	24
25	0	8,759	0	Land Management Department	0	0	0	25
26	3,530	0	0	<i>Conservation Services Dept.</i>				26
27	0	0	0	Not Allocated to Any Department	0	0	0	27
28	<b>35,191</b>	<b>12,089</b>	<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	28
29				<b>DEBT SERVICE</b>				29
30	0	0	0	Not Allocated to Any Department	516,868	915,041	0	30
31	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL DEBT SERVICE</b>	<b>516,868</b>	<b>915,041</b>	<b>0</b>	31
32				<b>SPECIAL PAYMENTS</b>				32
33	0	164,877	311,000	Not Allocated to Any Department	341,675	324,900	0	33
34	<b>0</b>	<b>164,877</b>	<b>311,000</b>	<b>TOTAL SPECIAL PAYMENTS</b>	<b>341,675</b>	<b>324,900</b>	<b>0</b>	34
35				<b>INTERFUND TRANSFERS</b>				35
36	490,882	384,875	400,000	Transfers to Conservation Grants Fund	520,000	585,000	0	36
37	0	0	0	Transfers to Conservation Loans Fund	0	0	0	37
38	0	0	0	Transfers to Working Lands Legacy Fund	0	0	0	38
39	0	125,000	115,000	Transfers to Building Reserve Fund	0	0	0	39
40	<b>490,882</b>	<b>509,875</b>	<b>515,000</b>	<b>TOTAL INTERFUND TRANSFERS</b>	<b>520,000</b>	<b>585,000</b>	<b>0</b>	40
41	0	0	0	<b>OPERATING CONTINGENCY</b>	0	0	0	41
42	0	0	0	Ending balance (prior years)	0	0	0	42
43	805,259	867,256	878,448	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	935,310	789,092	0	43
44	438,270	249,118	240,000	Reserved for future expenditure	0	0	0	44
45	<b>3,564,559</b>	<b>2,149,728</b>	<b>4,035,990</b>	<b>TOTAL REQUIREMENTS</b>	<b>4,540,781</b>	<b>4,836,827</b>	<b>0</b>	45

**GENERAL FUND:  
SUMMARY OF REQUIREMENTS**



Historical Data			By Object Classification	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				<b>PERSONNEL SERVICES</b>				1
2	See Page 3 H: GF Summary of Req's	See Page 3 H: GF Summary of Req's	1,544,370	Salaries, wages, benefits	1,660,859	1,660,859	0	2
3	History by Object Classification: Historical Data	History by Object Classification: Historical Data	<b>1,544,370</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,660,859</b>	<b>1,660,859</b>	<b>0</b>	3
4			15.4	Total FTE count for FY 18-19 is 15.4	16.0	16.0	0.0	4
5				<b>MATERIALS AND SERVICES</b>				5
6	See Page 3 H: General Fund Summary of Requirements	See Page 3 H: General Fund Summary of Requirements	200,000	Contracted services	200,000	195,866	0	6
7	History by Object Classification: Historical Data	History by Object Classification: Historical Data	141,048	Occupancy: Rent, utilities, telecomm, storage, maint.	150,550	150,550	0	7
8			131,824	Supplies	164,519	163,519	0	8
9			74,300	Training and travel	51,000	52,000	0	9
10			<b>547,172</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>566,069</b>	<b>561,935</b>	<b>0</b>	10
11				<b>CAPITAL OUTLAY</b>				11
12	See Page 3 H: GF Summary of Req's	See Page 3 H: GF Summary of Req's	0	Equipment	0	0	0	12
13	History by Object Classification: Historical Data	History by Object Classification: Historical Data	0	Vehicles	0	0	0	13
14			<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
15				<b>DEBT SERVICE</b>				15
16	See Page 3 H: GF Summary of Req's	See Page 3 H: GF Summary of Req's	0		151,827	550,000	0	16
17	History by Object Classification: Historical Data	History by Object Classification: Historical Data	0		365,041	365,041	0	17
18			0		0	0	0	18
19			0		0	0	0	19
20			<b>0</b>	<b>TOTAL DEBT SERVICE</b>	<b>516,868</b>	<b>915,041</b>	<b>0</b>	20
21				<b>SPECIAL PAYMENTS</b>				21
22	See Page 3 H: GF Summary of Req's	See Page 3 H: GF Summary of Req's	305,000	Grants to Partners	335,675	318,900	0	22
23	History by Object Classification: Historical Data	History by Object Classification: Historical Data	6,000	Scholarships	6,000	6,000	0	23
24			0		0	0	0	24
25			0		0	0	0	25
26			<b>311,000</b>	<b>TOTAL SPECIAL PAYMENTS</b>	<b>341,675</b>	<b>324,900</b>	<b>0</b>	26
27				<b>INTERFUND TRANSFERS</b>				27
28	See Page 3 H: GF Summary of Req's	See Page 3 H: GF Summary of Req's	400,000	Transfers to Conservation Grants Fund	520,000	585,000	0	28
29	History by Object Classification: Historical Data	History by Object Classification: Historical Data	0	Transfers to Conservation Loans Fund	0	0	0	29
30			0	Transfers to Working Lands Legacy Fund	0	0	0	30
31			115,000	Transfers to Building Reserve Fund	0	0	0	31
32			<b>515,000</b>	<b>TOTAL INTERFUND TRANSFERS</b>	<b>520,000</b>	<b>585,000</b>	<b>0</b>	32
33	See Page 3 H: GF Summary of Req's	See Page 3 H: GF Summary of Req's	0	<b>OPERATING CONTINGENCY</b>	0	0	0	33
34	History by Object Classification: Historical Data	History by Object Classification: Historical Data	0	Ending balance (prior years)	0	0	0	34
35			878,448	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	935,310	789,092	0	35
36			240,000	Reserved for future expenditure	0	0	0	36
37			<b>4,035,990</b>	<b>TOTAL REQUIREMENTS</b>	<b>4,540,781</b>	<b>4,836,827</b>	<b>0</b>	37

# DEPARTMENTS IN THE GENERAL FUND



**GENERAL FUND  
REQUIREMENTS  
ALLOCATED TO A DEPARTMENT**



4/26/2019

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

**GENERAL FUND  
REQUIREMENTS  
ALLOCATED TO A DEPARTMENT**



4/26/2019

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				<b>PERSONNEL SERVICES</b>				1	
2			510,000	Salaries, wages, benefits	638,727	638,727		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	<b>510,000</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>638,727</b>	<b>638,727</b>	<b>0</b>	3	
4			<b>5.40</b>	<b>Total FTE for FY 19-20</b>	<b>5.50</b>	<b>5.50</b>		4	
5					<b>MATERIALS AND SERVICES</b>				5
6					50,000	Contracted services	120,000	120,000	
7			0	Occupancy: Rent, utilities, telecomm, storage, maint.				7	
8			0	Supplies				8	
9			10,000	Training and travel	9,000	9,000		9	
10			<b>60,000</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>129,000</b>	<b>129,000</b>	<b>0</b>	10	
11				<b>CAPITAL OUTLAY</b>				11	
12			0	Equipment				12	
13			0	Vehicles				13	
14			<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14	
15			<b>570,000</b>	<b>CONSERVATION PLANNING DEPT. TOTAL REQUIREMENTS</b>	<b>767,727</b>	<b>767,727</b>	<b>0</b>	15	



**GENERAL FUND  
REQUIREMENTS  
ALLOCATED TO A DEPARTMENT**



4/26/2019

Historical 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				<b>PERSONNEL SERVICES</b>				1		
2	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	This department was included in Conservation Services Dept prior to FY 1819. See Page 5,6,7 H: General Fund Requirements History: Conservation Services Dept: Historical Data	340,000	Salaries, wages, benefits	369,619	369,619		2		
3			<b>340,000</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>369,619</b>	<b>369,619</b>	<b>0</b>	3		
4			<b>4.00</b>	<b>Total FTE for FY 19-20</b>	<b>4.00</b>	<b>4.00</b>		4		
5					<b>MATERIALS AND SERVICES</b>				5	
6					10,000	Contracted services	2,000	2,000		6
7					9,300	Occupancy: Rent, utilities, telecomm, storage, maint.	9,700	9,700		7
8					11,000	Supplies	5,009	5,009		8
9					10,000	Training and travel	7,500	7,500		9
10					<b>40,300</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>24,209</b>	<b>24,209</b>	<b>0</b>	10
11						<b>CAPITAL OUTLAY</b>				11
12			0	Equipment				12		
13			0	Vehicles				13		
14			<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14		
15			<b>380,300</b>	<b>WEEDWISE DEPT. TOTAL REQUIREMENTS</b>	<b>393,828</b>	<b>393,828</b>	<b>0</b>	15		

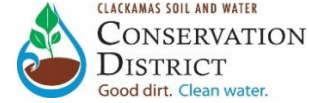
**GENERAL FUND  
REQUIREMENTS  
ALLOCATED TO A DEPARTMENT**



4/26/2019

Historical Data				Education & Outreach 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				<b>PERSONNEL SERVICES</b>				1	
2			185,000	Salaries, wages, benefits	203,467	203,467		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	<b>185,000</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>203,467</b>	<b>203,467</b>	<b>0</b>	3	
4			<b>2.00</b>	<b>Total FTE for FY 19-20</b>	<b>2.00</b>	<b>2.00</b>		4	
5					<b>MATERIALS AND SERVICES</b>				5
6					40,000	Contracted services	16,000	16,000	
7			4,300	Occupancy: Rent, utilities, telecomm, storage, maint.	5,850	5,850		7	
8			40,824	Supplies	28,960	28,960		8	
9			4,000	Training and travel	4,200	4,200		9	
10			<b>89,124</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>55,010</b>	<b>55,010</b>	<b>0</b>	10	
11				<b>CAPITAL OUTLAY</b>				11	
12			0	Equipment				12	
13			0	Vehicles				13	
14			<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14	
15			<b>274,124</b>	<b>EDUCATION &amp; OUTREACH DEPT. TOTAL REQUIREMENTS</b>	<b>258,477</b>	<b>258,477</b>	<b>0</b>	15	

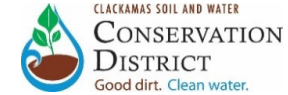
**GENERAL FUND  
REQUIREMENTS  
ALLOCATED TO A DEPARTMENT**



4/26/2019

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				<b>PERSONNEL SERVICES</b>				1		
2			0	Salaries, wages, benefits				2		
3			0	<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	3		
4			<b>0.00</b>	<b>Total FTE for FY 19-20</b>	<b>0.00</b>	<b>0.00</b>		4		
5				<b>MATERIALS AND SERVICES</b>				5		
6	See Page 8 H: General Fund Requirements History: Land Management Dept: Historical Data	See Page 8 H: General Fund Requirements History: Land Management Dept: Historical Data	50,000	Contracted services	38,000	38,000		6		
7			4,000	Occupancy: Rent, utilities, telecomm, storage, maint.	0	0		7		
8			15,000	Supplies	10,000	9,000		8		
9			300	Training and travel	300	1,300		9		
10			<b>69,300</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>48,300</b>	<b>48,300</b>	<b>0</b>	10		
11						<b>CAPITAL OUTLAY</b>				11
12					0	Equipment	0			12
13						Vehicles	0			13
14					<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
15					<b>69,300</b>	<b>LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS</b>	<b>48,300</b>	<b>48,300</b>	<b>0</b>	15

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



4/26/2019

Historical Data			Not Allocated to Any 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	
			<b>PERSONNEL SERVICES Not Allocated</b>				1
		0	Salaries, wages, benefits				2
		0	<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
		0.00	Total FTE for FY 19-20 is 0.0	0.00	0.00	0.00	4
			<b>MATERIALS AND SERVICES Not Allocated</b>				5
		0	Contracted services				6
		121,448	Occupancy: Rent, utilities, telecomm, storage, maint.	95,000	95,000		7
		20,000	Supplies, Vehicle Maint, FY1920 Moving Costs	37,000	37,000		8
		0	Travel Training				9
		141,448	<b>TOTAL MATERIALS AND SERVICES</b>	<b>132,000</b>	<b>132,000</b>	<b>0</b>	10
			<b>CAPITAL OUTLAY Not Allocated</b>				11
		0	Equipment				12
		0	Vehicles				13
		0	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
			<b>DEBT SERVICE Not Allocated</b>				15
			Eagle Creek - Zions Bank NA	151,827	550,000		16
			CRC Bldg loan P&I: Zions Bank	365,041	365,041		17
							18
		0	<b>TOTAL DEBT SERVICE</b>	<b>516,868</b>	<b>915,041</b>	<b>0</b>	19
			<b>SPECIAL PAYMENTS Not Allocated</b>				20
		305,000	Grants to Partners (Partners' projects & general support)	335,675	318,900		21
		6,000	Scholarships	6,000	6,000		22
							23
		311,000	<b>TOTAL SPECIAL PAYMENTS</b>	<b>341,675</b>	<b>324,900</b>	<b>0</b>	24
			<b>INTERFUND TRANSFERS</b>				25
		400,000	Transfers to Conservation Grants Fund	520,000	585,000	0	26
		0	Transfers to Conservation Loans Fund	0	0	0	27
		0	Transfers to Working Lands Legacy Fund	0	0	0	28
		115,000	Transfers to Building Reserve Fund	0	0	0	29
		515,000	<b>TOTAL INTERFUND TRANSFERS</b>	<b>520,000</b>	<b>585,000</b>	<b>0</b>	30
		0	<b>OPERATING CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>	31
			<b>Ending balance (prior years)</b>				32
		878,448	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2020)	<b>935,310</b>	<b>789,092</b>	<b>0</b>	33
		240,000	<b>Reserved for future expenditure</b>	0	0		34
		2,085,896	<b>TOTAL REQUIREMENTS NOT ALLOCATED</b>	<b>2,445,853</b>	<b>2,746,033</b>	<b>0</b>	35

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**



4/26/2019

Historical Data				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)	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body		
1				<b>RESOURCES</b>							1
2	507,878	290,070	153,618	Beginning fund balance: Working capital (accrual basis)			246,035	55,765	0	2	
3	490,882	384,875	400,000	Transferred from General Fund			520,000	585,000	0	3	
9	0	15,000	0	Federal grants and retained receipts			186,250	186,250	0	9	
10	10,000	11,232	23,258	State of Oregon grants and SEP funds			0	0	0	10	
11	96,732	20,000	0	Local grants			15,000	15,000	0	11	
7	0	29,980	35,492	Other grants			0	0	0	7	
8	0	0	0	Interest from bank accounts			0	0	0	8	
13	<b>1,105,492</b>	<b>751,157</b>	<b>612,368</b>	<b>TOTAL RESOURCES</b>			<b>967,285</b>	<b>842,015</b>	<b>0</b>	13	
14				<b>REQUIREMENTS</b>							14
15				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>				15	
16	New dept FY1819	177,777	190,000	Conservation Planning Dept.	Materials & Services	Grants, cost-share, and contracted 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	0	Cons Svcs Dept discontinued beginning FY 1819 Conservation Services Dept.	Materials & Services	Contracted services				20	
21	392,512	119,139	0	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	
22	134,000	0	0	Not Allocated to any Dept.	Transfers: Inter-fund transfer	Inter-fund transfer to Conservation Loans Fund				22	
23	0	0	0							23	
24	<b>814,800</b>	<b>639,420</b>	<b>604,603</b>	<b>Total Expenses (See note on line 16)</b>			<b>824,879</b>	<b>790,000</b>	<b>0</b>	24	
25	290,070	111,737	7,765	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)</b>			92,406	52,015	0	25	
26	622	0	0	Reserved for future expenditure			50,000	0	0	26	
27	<b>1,105,492</b>	<b>751,157</b>	<b>612,368</b>	<b>TOTAL REQUIREMENTS</b>			<b>967,285</b>	<b>842,015</b>	<b>0</b>	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.

**SPECIAL REVENUE FUND:  
CONSERVATION LOANS FUND**



4/26/2019

Historical Data				RESOURCES and REQUIREMENTS			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)				Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				<b>RESOURCES</b>						1
2	0	181,548	236,206	Beginning fund balance: Working capital (accrual basis)			239,206	250,206	0	2
3	134,000	0	0	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16			0	0	0	3
4	0	0	0	Transferred from General Fund			0	0	0	4
5	45,624	0	0	Disbursements from DEQ CWSRF loan # R22405: Conservation loans			0	0	0	5
6	0	50,000	100,000	Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans			150,000	150,000	0	6
7	0	10,800	75,000	Disbursements from DEQ CWSRF loan # R22407: Conservation loans			125,000	125,000	0	7
8	45,614	49,349	35,513	Loans: principal received from borrowers			62,000	62,000	0	8
9	1,932	2,148	3,382	Loans: interest received from borrowers			12,000	12,000	0	9
10	0	0	0	Interest from bank accounts			0	0	0	10
11	0	0	0				0	0	0	11
12	0	0	0				0	0	0	12
13	0	0	0				0	0	0	13
14	0	0	0				0	0	0	14
15	<b>227,171</b>	<b>293,845</b>	<b>450,101</b>	<b>TOTAL RESOURCES</b>			<b>588,206</b>	<b>599,206</b>	<b>0</b>	15
16				<b>REQUIREMENTS</b>						16
17				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>				17
18			100,000	Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	150,000	150,000	0	18
19			100,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	150,000	150,000	0	19
20	45,624	63,333	0	Not Allocated to any Dept.	Special Payments	Loans to borrowers	0	0	0	20
21	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	Repayment of DEQ CWSRF loans	0	0	0	21
22	0	0	0	Not Allocated to any Dept.	Interfund transfers		0	0	0	22
23	0	0	0				0	0	0	23
24	0	0	0				0	0	0	24
25	<b>45,624</b>	<b>63,333</b>	<b>200,000</b>	<b>Total Expenses</b>			<b>300,000</b>	<b>300,000</b>	<b>0</b>	25
26	51,547	70,512	100,101	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2020)			138,206	149,206	0	26
27	130,000	160,000	150,000	Reserved for future expenditure			150,000	150,000	0	27
28	<b>227,171</b>	<b>293,845</b>	<b>450,101</b>	<b>TOTAL REQUIREMENTS</b>			<b>588,206</b>	<b>599,206</b>	<b>0</b>	28

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



4/26/2019

Historical Data			RESOURCES and REQUIREMENTS				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)				Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body		
1				<b>RESOURCES</b>							1
2	57,686	31,433	32,849	Beginning fund balance: Working capital (accrual basis)			142,495	669,849	0	2	
3	0	0	0	Earning from temporary investments			0	0	0	3	
4	0	0	0	Transferred from General Fund			0	0	0	4	
5	0	1,055	8,000	Interest			0	0	0	5	
6	0	0	0	Donations to acquire/maintain land and/or conservation easements			0	0	0	6	
7	0	0	700,000	Grants to acquire/maintain land and/or conservation easements			0	0	0	7	
8	0	0	1,300,000	Loans to acquire/maintain land and/or conservation easements			0	0	0	8	
9	0	0	0				0	0	0	9	
10	0	0	0				0	0	0	10	
11	<b>57,686</b>	<b>32,488</b>	<b>2,040,849</b>	<b>TOTAL RESOURCES</b>			<b>142,495</b>	<b>669,849</b>	<b>0</b>	<b>11</b>	
12				<b>REQUIREMENTS</b>							12
13				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>					13
14	0	0	1,300,000	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0	0	14	
15	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	11,000	Not Allocated to a Dept.	Debt Service	Loan principal & interest	0	0	0	17	
18	0	0	0	Land Management Dept.	Transfer to GF	Grant rcvd 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	<b>53,253</b>	<b>0</b>	<b>1,363,000</b>	<b>Total Expenses</b>			<b>0</b>	<b>550,000</b>	<b>0</b>	<b>22</b>	
23	4,433	32,488	577,849	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)</b>			42,495	19,849	0	23	
24	0	0	100,000	Reserved for future expenditure			100,000	100,000	0	24	
25	<b>57,686</b>	<b>32,488</b>	<b>2,040,849</b>	<b>TOTAL REQUIREMENTS</b>			<b>142,495</b>	<b>669,849</b>	<b>0</b>	<b>25</b>	

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



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

**RESERVE FUND:  
 Building Reserve Fund**



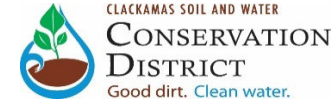
4/26/2019

Historical Data				This fund is authorized and established by resolution in 2007, and renewed in 2017, for the following specified purpose: Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CSWCD	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)	<b>RESOURCES and REQUIREMENTS</b>	Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
				<b>RESOURCES</b>				
1								1
2	117,768	3,131	24,895	Beginning fund balance: Working capital (accrual basis)	2,517,547	2,595,547	0	2
3	0	0	0	Earning from temporary investments	0	0	0	3
4	0	125,000	115,000	Transferred from General Fund	0	0	0	4
5	1,928	3,430	10,000	Interest	8,000	8,000	0	5
6	0	0	5,500,000	Long-term debt proceeds	0	0	0	6
7	0	0	0	Sale of property	0	0	0	7
8	0	0	0		0	0	0	8
9	0	0	0		0	0	0	9
10	<b>119,696</b>	<b>131,561</b>	<b>5,649,895</b>	<b>TOTAL RESOURCES</b>	<b>2,525,547</b>	<b>2,603,547</b>	<b>0</b>	10
				<b>REQUIREMENTS</b>				
11								11
12				<b>Department (Org. Unit)      Object Classification      Detail</b>				12
13	6,127	0	2,500,000	District Operations Dept.      Capital Outlay      Build facilities, improve real property, related costs	2,517,547	2,567,547	0	13
14	92,956	101,704	517,348	District Operations Dept.      Materials & Services      Build facilities, improve real property, related costs	8,000	8,000	0	14
15	0	0	0	District Operations Dept.      Materials & Services      General costs	0	0	0	15
16	0	0	37,000	District Operations Dept.      Materials & Services      Bank fees	0	0	0	16
17	0	0	0	Not Allocated to any Dept.      Debt Service      CRC Bldg loan P&I: Zions Bank	0	0	0	17
19	0	0	0	Not Allocated to any Dept.      Debt Service	0	0	0	19
20	<b>99,083</b>	<b>101,704</b>	<b>3,054,348</b>	<b>Total Expenses</b>	<b>2,525,547</b>	<b>2,575,547</b>	<b>0</b>	20
21	20,612	29,857	2,595,547	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-Nov 2020)	0	28,000	0	21
22	0	0	0	Reserved for future expenditure	0	0	0	22
23	<b>119,696</b>	<b>131,561</b>	<b>5,649,895</b>	<b>TOTAL REQUIREMENTS</b>	<b>2,525,547</b>	<b>2,603,547</b>	<b>0</b>	23

# BUDGET WORKSHEETS



**RESOURCES  
GENERAL FUND  
Worksheet**



4/26/2019

Historical Data				RESOURCES	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)			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				<b>OTHER RESOURCES</b>				4
5	0	0	0	Transfers in to GF from other Funds		550,000		5
6	22,142	33,674	36,000	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	7,500	WeedWise CRISP partner: BLM	2,500	2,500		17
18	30,000	30,000	30,000	WeedWise CRISP partner: Metro	15,000	15,000		18
19	0	0	7,500	WeedWise Sandy Basin (SBVRC) partner: BLM	2,500	2,500		19
20	0	0	0	Clackamas River Water Providers MOA				20
21	0	0	0	OACD/NOWC	0	0		21
22	0		147,220	Federal grant: NRCS EQIP NWQI Molalla	0	0		22
23	0		652	Sale of equipment/vehicles	0	0		23
24	0			Placeholder				24
25	<b>1,450,590</b>	<b>1,502,412</b>	<b>1,661,409</b>	Total resources, except taxes to be levied	<b>2,114,783</b>	<b>2,404,793</b>	<b>0</b>	25
26			2,374,581	Taxes necessary to balance	2,425,998	2,432,034	0	26
27	2,113,969	2,285,388		Taxes collected in year levied				27
28	<b>3,564,559</b>	<b>3,787,800</b>	<b>4,035,990</b>	<b>TOTAL RESOURCES</b>	<b>4,540,781</b>	<b>4,836,827</b>	<b>0</b>	28

**SPECIAL REVENUE FUND**

**Conservation Grants Fund**

Clackamas SWCD

Worksheet

This is a special fund

4/26/2019

Historical Data				RESOURCES and REQUIREMENTS					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)				Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body		
				<b>RESOURCES</b>							
1				Beginning fund balance: Working capital			246,035	55,765		1	
2	507,878	290,070	153,618	Transferred from General Fund			400,000	465,000		2	
3	490,882	384,875	400,000	Prior Grants transferred from General Fund: WeedWise PGE			120,000	120,000		3	
11				WW BLM grant			10,000	10,000		11	
8	New item in FY1819	15,000	0	USFS Sandy			24,375	24,375		8	
10	0		0	USFS CRISP			61,875	61,875		10	
			0	NRCS Assignment of Payment			0	0		12	
12			0	USFS retained receipts			90,000	90,000		12	
13			0	Other federal grants			0	0		13	
			21,920	SEP funds for projects			0	0			
4	10,000	11,232	1,338	OWEB Small Grants (combined) revenue for this FY			0	0		4	
			0	Other State of Oregon grants			0	0			
5	96,732	20,000	0	Local grant: WeedWise Metro grant: CRBC contracted svcs			15,000	15,000		5	
			0	Other local grants			0	0			
7	New item in FY1819	14,980	35,492	Other grants			0	0		7	
9	0	15,000	0	Milk Creek-Mulino			0	0		9	
			0	Interest from bank accounts			0	0			
14	<b>1,105,492</b>	<b>751,157</b>	<b>612,368</b>	<b>TOTAL RESOURCES</b>			<b>967,285</b>	<b>842,015</b>	<b>0</b>	<b>14</b>	
				<b>REQUIREMENTS</b>							
15				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>				15	
16										16	
17	New dept FY1819	26,990	100,000	Conservation Planning Dept.	Materials & Services	Grants and cost-share to Cooperators (projects)	245,879	211,000		17	
18	New dept FY1819	14,194	5,000	Conservation Planning Dept.	Materials & Services	Grants to Partners (projects)	3,000	3,000		18	
19	New dept FY1819	136,593	85,000	Conservation Planning Dept.	Materials & Services	Contracted services				19	
20	New dept FY1819	58,514	0	WeedWise Dept.	Materials & Services	Grants to Partners (projects)	0	0		20	
21	New dept FY1819	283,990	414,603	WeedWise Dept.	Materials & Services	Contracted services	576,000	576,000		21	
22	0	0	0	District Operations Dept.	Materials & Services	Grants to Partners (projects)				22	
23	0	0	0	District Operations Dept.	Materials & Services	Contracted services				23	
24	0	0	0							24	
25	193,220	0		Conservation Services Dept.	Materials & Services	Contracted services				25	
26	0	0		Conservation Services Dept.	Materials & Services	Milk Creek Meadowbrook project				26	
27	95,068	0		Conservation Services Dept.	Materials & Services	CRISP partnership				27	
28	194,319	32,251		Not Allocated to any Dept.	Special Payments	Grants and cost-share to Cooperators				28	
29	198,193	86,888		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	
31	0	0	0							31	
32	<b>814,800</b>	<b>639,420</b>	<b>604,603</b>	<b>Total Expenses (See note on line 16)</b>			<b>824,879</b>	<b>790,000</b>	<b>0</b>	<b>32</b>	
33	290,070	111,737	7,765	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-November 2020)</b>			92,406	52,015	0	33	
34	622	0	0	Reserved for future expenditure			50,000	0	0	34	
35	<b>1,105,492</b>	<b>751,157</b>	<b>612,368</b>	<b>TOTAL REQUIREMENTS</b>			<b>967,285</b>	<b>842,015</b>	<b>0</b>	<b>35</b>	

The Conservation Fund was set up as a Special Revenue Fund beginning in FY 2012-13. This fund was renamed the **Conservation Grants Fund** beginning in FY 2016-17.

Revenue and expenditures related to loans made by CSWCD to borrowers for conservation practices/equipment were shown in the Conservation Fund in past years. A Conservation Loans Fund was established in FY 2016-17 to track loan-related revenue and expenditures. Loan-related resources (\$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.

**SPECIAL REVENUE FUND  
Conservation Loans Fund**

Clackamas SWCD

Worksheet

This is a special fund

4/26/2019

Historical Data				RESOURCES and REQUIREMENTS	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)			Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body
<b>RESOURCES</b>							
1							1
2	0	181,548	236,206	Beginning fund balance: Working capital (accrual basis)	239,206	250,206	2
3	134,000	0	0	Transferred from Conservation Grants Fund: Conservation loan Borrower repayments made from start of loan program through 6/30/16			3
4	0	0	0	Transferred from General Fund			4
5	45,624	0	0	Disbursements from DEQ CWSRF loan # R22405: Conservation loans	0		5
6	0	50,000	100,000	Disbursements from DEQ CWSRF loan # R22406: Residential septic repair loans	150,000	150,000	6
7	0	10,800	75,000	Disbursements from DEQ CWSRF loan # R22407: Conservation loans	125,000	125,000	7
8	45,614	49,349	33,704	Conservation loans: principal received from borrowers	50,000	50,000	8
9	1,932	2,148	2,275	Conservation loans: interest received from borrowers	5,000	5,000	9
10	0	0	1,809	Septic system repair loans: principal rec'd from borrowers	12,000	12,000	10
11	0	0	1,107	Septic system repair loans: interest rec'd from borrowers	7,000	7,000	11
12	0		0	Interest from bank accounts			12
13	0						13
14	0						14
15	0						15
16	0						16
17	<b>227,171</b>	<b>293,845</b>	<b>450,101</b>	<b>TOTAL RESOURCES</b>	<b>588,206</b>	<b>599,206</b>	<b>0</b>
<b>REQUIREMENTS</b>							
18							18
19				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>	
20			100,000	Conservation Planning Dept.	Materials & Services	Contracted Services: Conservation loans to borrowers	150,000
21			100,000	District Operations Dept.	Materials & Services	Contracted Services: Residential septic repair loans to borrowers	150,000
22	45,624	13,333	0	Not Allocated to any Dept.	Special Payments	Conservation loans to borrowers	0
23	0	50,000	0	Not Allocated to any Dept.	Special Payments	Septic repair loans to borrowers	0
24	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22405: principal + interest + fees	0
25	0	0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22406: principal + interest + fees	
26		0	0	Not Allocated to any Dept.	Debt Service (long-term debt)	DEQ CWSRF loan # R22407: principal + interest + fees	
27	0	0	0	Not Allocated to any Dept.	Interfund transfers		
28							
29							
30							
31	<b>45,624</b>	<b>63,333</b>	<b>200,000</b>	<b>Total Expenses</b>			<b>300,000</b>
32	51,547	70,512	100,101	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-Nov 2020)			138,206
33	130,000	160,000	150,000	Reserved for future expenditure			150,000
34	<b>227,171</b>	<b>293,845</b>	<b>450,101</b>	<b>TOTAL REQUIREMENTS</b>	<b>588,206</b>	<b>599,206</b>	<b>0</b>

This Conservation Loans Fund has been set up as a Special Revenue Fund beginning in FY 2016-17. Revenue and expenditures related to loans made by CSWCD to borrowers were shown in the Conservation Fund prior to FY 2016-17. Loan-related resources that had accumulated in that Fund (\$134,000) 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 2020 expenses and to complete multi-year projects/contracts.

**SPECIAL REVENUE FUND**

**Working Lands Legacy Fund**

**Worksheet**

Clackamas SWCD

4/26/2019

Historical Data				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)	RESOURCES and REQUIREMENTS			Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
1				<b>RESOURCES</b>						1
2	57,686	31,433	32,849	Beginning fund balance: Working capital (accrual basis)			142,495	669,849		2
3	0	0	0	Earning from temporary investments						3
4	0	0	0	Transferred from General Fund						4
5	0	1,055	8,000	Interest						5
6	0		0	Donations to acquire/maintain land and/or conservation easements						6
7	0	0	700,000	Grants to acquire/maintain land and/or conservation easements						7
8	0	0	1,300,000	Loans to acquire/maintain land and/or conservation easements						8
9										9
10										10
11	<b>57,686</b>	<b>32,488</b>	<b>2,040,849</b>	<b>TOTAL RESOURCES</b>			<b>142,495</b>	<b>669,849</b>	<b>0</b>	11
12				<b>REQUIREMENTS</b>						12
13				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>				13
14	0	0	1,300,000	Land Management Dept.	Capital Outlay	Acquisition of land for conservation & conservation easements	0	0		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
16	17,355	0	2,000	Land Management Dept.	Materials & Services	Land/easement stewardship & 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										19
20										20
21										21
22	<b>53,253</b>	<b>0</b>	<b>1,363,000</b>	<b>Total Expenses</b>			<b>0</b>	<b>550,000</b>	<b>0</b>	22
23	4,433	32,488	577,849	<b>UNAPPROPRIATED ENDING FUND BALANCE (funds needed from July-Nov 2020)</b>			42,495	19,849	0	23
24	0	0	100,000	Reserved for future expenditure			100,000	100,000		24
25	<b>57,686</b>	<b>32,488</b>	<b>2,040,849</b>	<b>TOTAL REQUIREMENTS</b>			<b>142,495</b>	<b>669,849</b>	<b>0</b>	25

**RESERVE FUND**

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

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

**Building Reserve Fund  
Worksheet**

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

REVIEW YEAR : 2027

Clackamas SWCD

4/26/2019

Historical Data			RESOURCES and REQUIREMENTS			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)				Proposed by Budget Officer	Revised/Approved by Budget Committee	Adopted by Governing Body	
			<b>RESOURCES</b>						
1								1	
2	117,768	3,131	24,895	Beginning fund balance: Working capital (accrual basis)			2,517,547	2,595,547	2
3		0	0	Earning from temporary investments					3
4	0	125,000	115,000	Transferred from General Fund			0	0	4
5	1,928	3,430	10,000	Interest			8,000	8,000	5
6	0	0	5,500,000	Long-term debt proceeds					6
7		0	0	Sale of property					7
8									8
9									9
10	<b>119,696</b>	<b>131,561</b>	<b>5,649,895</b>	<b>TOTAL RESOURCES</b>			<b>2,525,547</b>	<b>2,603,547</b>	<b>0</b>
11				<b>REQUIREMENTS</b>					
12				<b>Department (Org. Unit)</b>	<b>Object Classification</b>	<b>Detail</b>			
13	6,127	0	2,500,000	District Operations Dept.	Capital Outlay	Build facilities, improve real property, related costs	2,517,547	2,567,547	
14	92,956	101,704	517,348	District Operations Dept.	Materials & Services	Build facilities, improve real property, related costs	8,000	8,000	14
15	0	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	0	Not Allocated to any Dept.	Debt Service		0	0	17
19	0	0	0	Not Allocated to any Dept.	Debt Service				19
20	<b>99,083</b>	<b>101,704</b>	<b>3,054,348</b>	<b>Total Expenses</b>			<b>2,525,547</b>	<b>2,575,547</b>	<b>0</b>
21	20,612	29,857	2,595,547	<b>UNAPPROPRIATED ENDING FUND BALANCE</b> (funds needed from July-November 2020)			0	28,000	0
22	0	0	0	Reserved for future expenditure			0	0	0
23	<b>119,696</b>	<b>131,561</b>	<b>5,649,895</b>	<b>TOTAL REQUIREMENTS</b>			<b>2,525,547</b>	<b>2,603,547</b>	<b>0</b>

# BUDGET HISTORICAL SHEETS





**GENERAL FUND SUMMARY OF  
REQUIREMENTS HISTORY**



4/26/2019

Historical Data			By Object Classification: Historical Data	Budget for Fiscal Year 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				<b>PERSONNEL SERVICES</b>			1
2	1,079,798	0	See Page 3: General Fund Summary of Requirements by Object Classification	Salaries, wages, benefits			2
3	85,392	0		Payroll liabilities (District share of taxes)			3
4	193,044	0		Employee benefits			4
5	0	0		Deferred compensation - Employer contribution			5
6	0	0		Temporary employees & interns			6
7	0	0		COLAs and merit increases for staff			7
8	0	0		Compensated absences (annual leave)			8
9	0	0		Salary adjustments (includes related taxes & def comp)			9
10	<b>1,358,234</b>	<b>1,556,801</b>		<b>TOTAL PERSONNEL SERVICES</b>			10
11	<b>13.50</b>	<b>15.50</b>		Total FTE count for FY 18-19 is 15.4			11
12				<b>MATERIALS AND SERVICES</b>			12
13	104,419	99,925	See Page 3: General Fund Summary of Requirements by Object Classification	Contracted services			13
14	50,696	10,427		Partner support			14
15	97,679	123,307		Occupancy: Rent, utilities, telecomm, storage, maint.			15
16	9,954	13,425		Fuel/maint/repair of District vehicles/equipment			16
17	9,852	802		Meetings, workshops, events			17
18	13,147	12,968		Insurance			18
19	28,865	37,863		Supplies			19
20	23,285	6,590		Printing, publication			20
21	42,959	7,387		Dues, subscriptions, licenses			21
22	16,971	20,522		Training and travel			22
23	27,073	13,297		Staff & Director expenses			23
24	24	0		Volunteer/cooperator recognition			24
25	3,097	0		Bank fees, interest paid			25
26	8,700	0		Scholarships			26
27	<b>436,723</b>	<b>346,513</b>	<b>TOTAL MATERIALS AND SERVICES</b>			27	
28				<b>CAPITAL OUTLAY</b>			28
29	0	0	See Page 3: GF Summary of Requirements by Object Classification	Equipment			29
30	2,892	0		Office equipment/capitalized building repairs			30
31	3,530	8,759		Field equipment			31
32	28,769	3,330		Vehicles			32
33	<b>35,191</b>	<b>12,089</b>		<b>TOTAL CAPITAL OUTLAY</b>			33
34				<b>DEBT SERVICE</b>			34
35	0	0	See Page 3: GF Summary of Requirements by Object Classification				35
36	0	0					36
37	0	0					37
38	0	0					38
39	<b>0</b>	<b>0</b>		<b>TOTAL DEBT SERVICE</b>			39
40				<b>SPECIAL PAYMENTS</b>			40
41	0	158,877	See Page 3: GF Summary of Requirements by Object Classification	Grants to Partners			41
42	See Page 8 H: General Fund Requirements History: Land Mgmt Dept Historical Data	6,000		Scholarships			42
43	0	0					43
44	0	0					44
45	<b>0</b>	<b>164,877</b>		<b>TOTAL SPECIAL PAYMENTS</b>			45
46				<b>INTERFUND TRANSFERS</b>			46
47	490,882	384,875	See Page 3: GF Summary of Requirements by Object Classification	Transfers to Conservation Grants Fund			47
48	0	0		Transfers to Conservation Loans Fund			48
49	0	0		Transfers to Working Lands Legacy Fund			49
50	0	125,000		Transfers to Building Reserve Fund			50
51	<b>490,882</b>	<b>509,875</b>		<b>TOTAL INTERFUND TRANSFERS</b>			51
52	0	0		<b>OPERATING CONTINGENCY</b>			52
53	0	0	See Page 3: GF Summary of Requirements by Object Classification	Ending balance (prior years)			53
54	805,259	867,256		<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			54
55	438,270	249,118		Reserved for future expenditure			55
56	<b>3,564,559</b>	<b>3,706,529</b>		<b>TOTAL REQUIREMENTS</b>			56

**GENERAL FUND REQUIREMENTS HISTORY**

Clackamas SWCD

4/26/2019

Historical Data			District Operations Dept: Historical Data	Budget for Fiscal Year 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				<b>PERSONNEL SERVICES</b>				1
2	291,945		See Page 4: General Fund Requirements Allocated To District Operations Dept.	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		Deferred compensation - Employer contribution				5
6	0	0		Temporary Employees & Interns				6
7	Incl. in line 2	0		COLAs and merit increases for staff (incl taxes & def comp)				7
8	0	0		Compensated absences (annual leave)				8
9	0			Salary adjustments (includes related taxes & def comp)				9
10	<b>427,208</b>	<b>0</b>		<b>TOTAL PERSONNEL SERVICES</b>				10
11	<b>4.00</b>	<b>4.00</b>		<b>Total FTE</b>				11
12					<b>MATERIALS AND SERVICES</b>			
13	40,158	59,754	See Page 4: General Fund Requirements Allocated To District Operations Dept.	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		Supplies & non-capitalized equipment				19
20	8,663	368		Printing, publication				20
21	29,900	2,802		Dues, subscriptions, licenses				21
22	11,855	12,173		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	<b>234,519</b>	<b>230,077</b>	<b>TOTAL MATERIALS AND SERVICES</b>				27	
28				<b>CAPITAL OUTLAY</b>				28
29	2,892		See Page 4: General Fund Requirements Allocated To District Operations Dept.	Office equipment				29
30	0			Field equipment				30
31	28,769	3,330		Vehicles				31
32	<b>31,661</b>	<b>3,330</b>		<b>TOTAL CAPITAL OUTLAY</b>				32
33	<b>693,388</b>	<b>233,407</b>		<b>DISTRICT OPERATIONS DEPT. TOTAL REQUIREMENTS</b>				33

**GENERAL FUND REQUIREMENTS HISTORY**

Clackamas SWCD

4/26/2019

Historical Data			Conservation Services Dept: Historical Data	Budget for Fiscal Year 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			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.	<b>PERSONNEL SERVICES</b>			
2	787,853			Salaries and wages			
3	6,426			Payroll liabilities (District share of taxes)			
4	136,747			Employee benefits			
5	Incl. in line 2	Incl. in line 2		Deferred compensation - Employer contribution			
6	0			Temporary employees & interns			
7	Incl. in line 2			COLAs and merit increases for staff (incl taxes & def comp)			
8	0			Compensated absences (annual leave)			
9	0			Salary adjustments (includes related taxes & def comp)			
10	931,026	0		<b>TOTAL PERSONNEL SERVICES</b>			
11	11,50	11,50		<b>Total FTE</b>			
12				<b>MATERIALS AND SERVICES</b>			
13	49,711	28,454		Contracted services			
14	49,946	4,125		Partner support			
15	786	19,887		Occupancy: Rent, utilities, telecomm, storage, maint.			
16	4,138	0		Fuel/maint/repair of District vehicles/equipment			
17	8,196	674		Meetings, workshops, events			
18	7,615	0		Insurance			
19	17,429	17,508		Supplies & non-capitalized equipment			
20	14,622	6,222		Printing, publication			
21	13,059	640		Dues, subscriptions, licenses			
22	5,117	8,349		Staff & Director training			
23	7,715	8,914		Staff & Director expenses			
24	0	0		Volunteer/cooperator recognition			
25	0	0		Bank fees, interest paid			
26	0	0		Scholarships			
27	178,334	94,773		<b>TOTAL MATERIALS AND SERVICES</b>			
28				<b>CAPITAL OUTLAY</b>			
29	0	0		Office equipment			
30	3,530	0		Field equipment			
31	0	0		Vehicles			
32	3,530	0		<b>TOTAL CAPITAL OUTLAY</b>			
33	1,112,890	94,773		<b>CONSERVATION SVCS DEPT. TOTAL REQUIREMENTS</b>			

**GENERAL FUND REQUIREMENTS  
HISTORY**

Clackamas SWCD

4/26/2019

Historical Data			Land Management Dept: Historical Data	Budget for Fiscal Year 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	
			<b>PERSONNEL SERVICES</b>				1
	0		Salaries and wages				2
	0		Payroll liabilities (District share of taxes)				3
	0		Employee benefits				4
	Incl. in line 2		Deferred compensation - Employer contribution				5
	0		Temporary employees & interns				6
	0		COLAs and merit increases for staff (incl taxes & def comp)				7
	0		Compensated absences (annual leave)				8
	0		Salary adjustments (includes related taxes & def comp)				9
0	0		<b>TOTAL PERSONNEL SERVICES</b>				10
0.00	0.00		Total FTE count for FY 18-19 is 0.0				11
			<b>MATERIALS AND SERVICES</b>				12
14,551	11,717		Contracted services				13
			Partner support				14
541			Occupancy: Rent, utilities, telecomm, storage, maint.				15
208	4,287		Fuel/maint/repair of District vehicles/equipment				16
			Meetings, workshops, events				17
			Insurance				18
0	1,640		Supplies & non-capitalized equipment				19
			Printing, publication				20
	3,945		Dues, subscriptions, licenses				21
			Staff & Director training				22
70	74		Staff & Director expenses				23
			Volunteer/cooperator recognition				24
			Bank fees, interest paid				25
8,500		Moved to "Not Allocated to Any Dept: Special Payments"	Scholarships				26
23,870	21,663		<b>TOTAL MATERIALS AND SERVICES</b>				27
			<b>CAPITAL OUTLAY</b>				28
			Office equipment				29
0	8,759		Land				30
			Vehicles				31
0	8,759		<b>TOTAL CAPITAL OUTLAY</b>				32
23,870	30,422	0	<b>LAND MANAGEMENT DEPT. TOTAL REQUIREMENTS</b>				33

**GENERAL FUND REQUIREMENTS HISTORY**

Clackamas SWCD

4/26/2019

Historical Data			Not Allocated to Any Department: Historical Data	Budget for Fiscal Year 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				<b>PERSONNEL SERVICES Not Allocated</b>			1
2				Salaries, wages, benefits			2
3	0	0	See Page 9: General Fund Requirements Not Allocated to a Dept	<b>TOTAL PERSONNEL SERVICES</b>			3
4							4
5				<b>MATERIALS AND SERVICES Not Allocated</b>			5
6			See Page 9: General Fund Requirements Not Allocated to a Dept	Contracted services			6
7				Occupancy: Rent, utilities, telecomm, storage, maint.			7
8				Supplies			8
9				Training and travel			9
10	0	0		<b>TOTAL MATERIALS AND SERVICES</b>			10
11				<b>CAPITAL OUTLAY Not Allocated</b>			11
12			See Page 9	Equipment			12
13				Vehicles			13
14	0	0		<b>TOTAL CAPITAL OUTLAY</b>			14
15				<b>DEBT SERVICE Not Allocated</b>			15
16		0	See Page 9: General Fund Requirements Not Allocated to a Dept				16
17							17
18							18
19							19
20	0	0		<b>TOTAL DEBT SERVICE</b>			20
21				<b>SPECIAL PAYMENTS Not Allocated</b>			21
22		158,877	See Page 9: General Fund Requirements Not Allocated to a Dept	Grants to Partners			22
23	See Page 8 H: General Fund Requirements History: Land Mgmt Dept Historical Data	6,000		Scholarships			23
24							24
25							25
26	0	164,877			<b>TOTAL SPECIAL PAYMENTS</b>		
27				<b>INTERFUND TRANSFERS</b>			27
28	490,882	384,875	See Page 9: General Fund Requirements Not Allocated to a Dept	Transfers to Conservation Grants Fund			28
29	0	0		Transfers to Conservation Loans Fund			29
30	0	0		Transfers to Working Lands Legacy Fund			30
31	0	125,000		Transfers to Building Reserve Fund			31
32	490,882	509,875			<b>TOTAL INTERFUND TRANSFERS</b>		
33				<b>OPERATING CONTINGENCY</b>			33
34				Ending balance (prior years)			34
35	805,259	867,256		<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			35
36	438,270	249,118		Reserved for future expenditure			36
37	1,734,411	1,791,126		<b>TOTAL REQUIREMENTS NOT ALLOCATED</b>			37